BOOK-KEEPING,

IN THE

TRUE ITALIAN FORM

OF

DEBTOR AND CREDITOR

BY WAY OF DOUBLE ENTRY;

OR,

PRACTICAL BOOK-KEEPING

EXEMPLIFIED;

FROM THE *PRECEPTS* OF THE LATE

Ingenious D. DOWLING,

Author of MERCANTILE ARITHMETIC.

With the Addition of Computations in Exchange, and Tables shewing the Proportion that the Weights and Measures of the principal Cities in Europe bear to each other.

By *WILLIAM JACKSON*, Accountant.

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PREFACE.

IN conducting of Buſineſs (as the compiler of the Treatiſe, called PRACTICAL BOOK-KEEPING, obſerves) Order and Method contribute very much to lighten the Care, facilitate the Diſpatch, and inſure the Succeſs thereof: and the Advantages of Regularity are, not more ſenſibly experienced by the extenſive Trader, in any Part of his Tranſactions, than in the orderly ſtating and keeping his Books of Accounts. This being a Point of the utmoſt Importance, the Neglect thereof is often attended with the moſt diſaſterous Conſequences; as it is manifeſt, his affairs muſt be in Diſorder, whoſe Books of Accounts are ſo: which, if they had been rightly kept and judiciouſly poſted, the Situation of his Affairs could be readily known from the Regularity of his Entries: and among the *Hollanders* it is taken for a Maxim, That "he who fails in Buſineſs, or becomes a Bankrupt, muſt "have been ignorant of this important Branch of Knowledge"—an evident inſtance of the great Eſtimation they have for the ART of Book-keeping, and of the indiſpenſible Neceſſity that an accompliſhed Merchant lies under to be perfectly acquainted with it.

The Method, which for a ſeries of Time paſt, has been univerſally adopted by Merchants of Diſtinction for keeping their Accounts, is, that called the *ITALIAN* Method, by a double Entry of Debtor

and Creditor, which by way of Eminence is now always diſtinguiſhed by the Appellation of BOOK-KEEPING, as being of all others the moſt perfect, the moſt elegant, and the moſt ſatisfactory, either for the Merchat's own Information in the general State of his Affairs, or in any particular Branch thereof; or otherwiſe for the Inſpection of others who may have had Connections with him in Trade.

Therefore the general Plan, and Manner of Expreſſion in making Entries to be laid before Pupils, as a proper Pattern for their Inſtruction, ought to be ſuch as may furniſh their Underſtandings with the cleareſt Ideas of the Principles on which they are to proceed, and imperceptibly familiarize them to that Method, and to that Style, proper to be uſed in real Buſineſs: and, from a copious Variety of Precedents, teach young Proficients how to diſpoſe Occurrences of any Kind, in the neateſt and moſt correct Mercantile Manner.

For though "not only every Province and Country, but every "Profeſſion hath its peculiar Dialect, and Manner of Expreſſion, that "which graces the Merchant is diſtinguiſhed by Conciſeneſs with "Perſpicuity, and Simplicity with Elegance, rejecting all uſeleſs Su-"perfluities; yet adopts that which is eaſy, intelligible, natural and "uſeful."

The Generality of Speculative Writers on this Subject, not cloſely adhereing to theſe Principles, have deviated too much from natural Simplicity, and by aiming too ſtrictly at Art have introduced ſundry needleſs Accounts, particularly in Company, tending rather to perplex than elucidate their Journal and Leger Entries.

Previous to theſe Treatiſes, called the Complete Syſtem of *Italian* Book-keeping, or the Complete Syſtem of Practical Book-keeping, from *Dowling*'s Precepts, the firſt Pieces worthy of the Name that appeared in Print here, were, *Webſter*'s Eſſay on Book-keeping, and *Mair*'s

Mair's Book-keeping methodiſed. And indeed *Webſter*'s Theory and Inſtructions were well received; but his Examples were neither ſufficiently comprehenſive, nor his Foreign and Company Accounts ſo well adapted to the Courſe of Trade as the Importance of the ſubject required: *Mair* indeed reduced his Rules into a regular, eaſy Syſtem, and merited great Applauſe, though at the ſame Time his Examples neither in Foreign nor Company Accounts were handled in ſo mercantile and perſpicuous a Manner, in his Journal and Leger, as might be expected from ſo eminent an Author on other Subjects, and his Set of Books were deemed to be very ſhort or deficient.

Theſe defects gave the ingenious Author of Mercantile Arithmetic a fair Opportunity, of diſplaying his Abilities, in teaching the excellent Art in the City of *Dublin*; and undoubtedly had he lived to reviſe and publiſh his own curious Syſtem of Inſtructions, upon the Art of Book-keeping, he would have imparted his Knowledge to the World with the greateſt Advantage and Elegance; but it ſeems that after his Deceaſe nothing could be found on the Subject but imperfect Copies taken by School-boys from his firſt Manuſcripts; ſome of which falling into the Hands of *J. H.* a young Man of conſiderable Experience in the Counting-houſe, who, thinking it a Pity that ſuch excellent Precepts ſhould be loſt, collected as much of the ſcattered Remains as he poſſibly could, and ſet himſelf to Work, in order to reſcue from Obſcurity, and introduce to public View that curious Piece, entitled, *A Complete Syſtem of Practical Book-keeping*, extracted from and comprehended in that highly applauded Method commonly called *Dowling*'s; which Edition having met with a generous Encouragement by Subſcription, and the Remainder now ſold off, I have reviſed the Work at the Requeſt of certain Bookſellers who propoſe to republiſh it.

But finding it abound with puerile Expreſſions, far beneath the Pen of the ſaid original Author, I have preſumed to make ſuch Alterations as appeared neceſſary, to render the Expreſſion of the Entries conformable to the Language of the moſt eminent Accountants now in the Practice of Buſineſs; and in many Places have made ſuch

ſuch Amendments and Changes, as may render it worthy of a new Title, with as much Propriety as there was firſt in changing *Italian* Book-keeping for *Practical* Book-keeping (or *vice verſa*,) both being in a Manner one and the ſame only with the Alteration of Names, and a conſiderable Addition on Exchanges, and ſome uſeful Tables collected by the Editor, and transferred from the Practical Book-keeping to this Treatiſe, which now appears under the Title of, BOOK-KEEPING in the *TRUE ITALIAN FORM* of Debtor and Creditor, by Way of Double Entry, exemplified from the Precepts of the late ingenious Author of Mercantile Arithmetic, Reviſed, Corrected, and Improved by

WILLIAM JACKSON.

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Leger 2, or B.

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ITALIAN BOOK-KEEPING

ACCORDING TO THE

MODERN METHOD.

INTRODUCTION.

BOOK-KEEPING is the Art of keeping Books of Accounts.

ITALIAN Book-keeping is the Method of keeping Accounts by Way of *Dr.* and *Cr.* or *Double-Entry*, and is ſo called, becauſe it was firſt uſed by the *Italians*.

IT is an Art that Teaches to record the ſeveral Tranſactions of our Affairs, in ſo exact and regular a Manner, that at any Time, we may know the true State of each particular Branch of our Dealings, or of the Whole, with Eaſe and Diſpatch.

IT is a Science whoſe Principles are ſo ſimple and ſolid, its Concluſions ſo natural, certain and evident, and the Symmetry of its ſeveral Parts ſo complete and harmonious, that the very *Speculation* is no leſs *pleaſing*, than the *Practice* is *profitable*.

PART I.

The WHOLE ART conſiſts in the Knowledge of,

1. The Books made Uſe of, and their ſeveral Uſes.
2. The Method of recording the Tranſactions.
3. The Method of balancing the Books.

Of the BOOKS and their USES.

The PRINCIPAL BOOKS *are*,

1. The Waſte Book.
2. The Journal.
3. The Leger.

The AUXILIARY BOOKS *are*,

1. The Caſh Book.
2. The Bill-Book.
3. The Invoice-Book.
4. The Sale-Book.
5. The Book of Accounts Current.
6. The Book of Commiſſions.
7. The Book of Charges.
8. The Copy-Book of Letters.
9. The Book of Poſtage of Letters
10. The Book of Ship Accounts.
11. The Receipt-Book.
12. The Pocket-Book of Memorandums.

Some Merchants uſe more, ſome fewer of theſe *Auxiliary-Books*, each according to his different Way of Dealing or Thinking.

The WASTE-BOOK,

IS ſo called, becauſe of its being made of ordinary or waſte Paper; it is called by ſome the *Blotter*, as being liable to many Blots and Alterations, and the *Memorial*, as being intended to eaſe the Memory, by recording therein without delay, the occurrences of Trade, until the Book-keeper be at leiſure to tranſfer them into a fair Journal. It is ſometimes called the *Day-Book*, becauſe the ſeveral Tranſactions that occur from Day to Day, are therein recorded, according as they happen, and in the order of their ſeveral dates. It begins with an Inventory of what the Merchant has in Money, Wares, Debts,

Debts, &c. and what he owes to others. The ſeveral particulars are mentioned in ſo many lines, and afterwards, whatever Tranſactions happen in his Dealings are ſet down in the very ſame Order as they happen—marking the ſeveral circumſtances, which are generally as follows, viz.

1. The Date.
2. The Tranſaction.
3. The Perſon.
4. The Payment.
5. The Quantity and Quality.
6. The Price. See *Jan.* 2. &c.

It is ruled with 3 Columns to the right, for *£. S. D.* and one to the left for a Margin, to which it will be convenient to add another broad enough to contain 3 or 4 Letters to regulate the beginnings of ſome Lines; but this Line muſt be drawn with a Black-Lead Pencil.

The JOURNAL,

IS ſo called, becauſe, as well as the *Waſte-Book*, it is a kind of *Day-Book*, in which the Daily Occurrences of Trade are mentioned in the very order of their ſeveral Dates. Its Uſe is to prepare the Articles of the *Waſte-Book* for the *Leger*, and ſo render the *Leger* Poſts more eaſy, and of conſequence leſs liable to Error: this preparation conſiſts, in ſhewing on every Article the proper *Drs.* and *Crs.* and to whoſe Accounts or Folios in the *Leger* thoſe Articles are to be carried.

It is ruled by ſome like the *Waſte-Book*: by others there is added another Column to the left for the *Leger* folio of the ſeveral *Drs.* & *Crs.*

General Directions *to keep a* Journal *regularly.*

1. WRITE the *Drs.* and *Crs.* in a larger and thicker Letter than the reſt.

2. Let all be written neatly, and by one Hand if poſſible, at a convenient diſtance from the Lines that ſeparate the Articles; and draw thoſe Lines by a Rule.

3. Let the firſt Word of every Paragraph of an Article be cloſe to the left-hand Line, and the firſt Word that begins any other Line of the ſame Paragraph farther towards the right-hand, at the diſtance of 3 or 4 letters, which Diſtance may be regulated by a Black-Lead Line, as in the *Waſte-Book*; or if you pleaſe, you may ſet the firſt Word of the Paragraph to the Black-Lead Line, and begin every other Line of the Paragraph at the Ink-Line.

4. Do not begin any Article at the Bottom of a Page, which cannot be entirely contained in that Page; nevertheleſs leave as little blank Paper as poſſible, leſt any other Article ſhould be foiſted in; but if you cannot avoid leaving room without dividing an Article, draw a Line acroſs the blank diagonally. 5. If

5. If a miſtake be committed, do not either blot it out, or croſs it; but if you take notice of it immediately, write after the miſtake what ought to have been written, with theſe Words *(I ſay)* between it and the Correction. If it be not ſoon enough taken Notice of, either Note it in the Margin, or *(there)* refer to where it may be found.

How an ARTICLE *is to be* worded, *or* expreſſed *in the* JOURNAL.

AS far as the Caſe will bear, expreſs the ſeveral Circumſtances in the following order, viz.

1. The Date.
2. The Dr.
3. The Cr.
4. The Sum,
5. The Quantity and Quality.
6. The Tranſaction, Perſon and Payment.
7. The Price.

The four firſt Parts are to be obſerved in all Caſes; the three laſt may be omitted in ſome, viz. when ſufficiently underſtood in the reſt; and even when they are not omitted, the Order may be changed, as in the following Caſes:

In Articles of Buying *and* Selling.

IT is better to make the 5th and 6th change places, viz. put 5th the Tranſaction, Perſon and Payment, and 6th in a new Line or Lines put the Quantity or Quality.

In Draughts *and* Remittances.

IN the 5th place, after the Sum and Species mentioned in the Bill, which is the Quantity and Quality, ſet the Rate of *Exchange* if it be mentioned in the Bill, in the 6th place, for the Tranſaction, Perſon and Payment, mention (in the Draughts) the Perſon on whom drawn, on what Day, when Payable, to whom, and Value of whom; (in the Remittances) the Perſon who draws, and what Day, when payable, and on whom, in the ſeventh Place ſet the Rate of *Exchange*, if it be not mentioned in the Bill; for if it be, it muſt, as before, be in the 5th Place.

In

In Articles of Foreign *Affairs for* your own *Account.*

AT the latter End, mention the foreign Money to which the Article amounts.

1. *When there are ſundry* Drs. *and one* Cr. *or one* Dr. *and ſundry* Crs. immediately after the Sum, mention what regards the ſingle Account, and afterwards when you come to ſpecify the particular Accounts, underſtood under the general Terms (*Sundries,*) mention after each, ſuch other Circumſtances as properly belong thereto.

2. *When there are ſundry* Drs. *and ſundry* Crs.

THESE kind of Poſts are to be avoided, if it can conveniently be done, by making two Parts of one; but when they cannot well be avoided, then immediately after the Sum mention the Tranſaction, or ſuch Circumſtances as do not regard one Account more than another, and reſerve to each particular *Dr.* and *Cr.* ſuch other Circumſtances as have reſpect thereto.

The LEGER,

IS the chief or grand Book of Accounts, to which all the reſt are ſubſervient. Into this all the ſeveral Articles which belong to the ſame Perſon or Account, and are diſperſed in different Parts of the *Waſte-Book*, and ſometimes in the other *Auxiliary-Books*, are gathered, and reduced each to its particular and diſtinct Head, or proper Folio, or Place. So that the Merchant at one view may ſee, how ſtands the Account of each Perſon he deals with, and each ſort of Goods he deals in, or any part or branch of his Trade, the ſtate of which he deſires to know.

The two Pages of the Book which preſent themſelves as it lies open, are marked with the ſame Folio No. and belong to the ſame Perſon or Account which is there made *Dr.* on the left-hand, and *Cr.* on the right.

It is ruled with a double column to the left hand of the Page for the Months and Days, or, according to ſome, for the Day and Journal Page of the reſpective Articles. But this record of the Journal Page is unneceſſary, becauſe the Date will as readily direct to the Place of the Journal, where that Article is, as the No. of the Page.

It has to the right Hand, the uſual Columns for *l. S. D.* and beſides, there is another to the left of thoſe, to mark the Folio of the ſame *Leger*, wherein the correſponding *Dr.* or *Cr.* mentioned in the beginning of that Line is found. And to the left of this again, on ſome Accounts there are Columns for the Quantities, Weights and

and Meaſures and on General Accounts of Goods, if there be more than two or three ſorts: on the Accounts of ſuch Correſpondents in Foreign parts, as deal for you, or for a Company under your directions, or for themſelves and you together, theſe Columns are not omitted. In an Account of *Exchange* in Company, there are Columns for the Foreign Coin, and for the Rate of *Exchange* of each Article.

To this Book belongs an Alphabet for the more readily finding out any Account therein.

GENERAL DIRECTIONS *to keep a* LEGER *regularly.*

1. CHOOSE a place remote from noiſe, and from the eyes of Strangers.

2. Write all the Titles in a large Text Hand.

3. Write fair, without great heads or tails to your Letters and leiſurely, to prevent miſtakes. And draw all your Lines by a Rule.

4. Expreſs no more of an Article than what regards that Account on which you write, and what may be contained in one Line, unleſs the nature of the Account requires a diſtinction of the Particulars in ſeveral Lines and Sums, as it happens in recording ſeveral Bills and Notes, and other Paper Effects at one Time; as alſo in general Accounts.

5. Let your Figures be ſo placed, that the Units may exactly correſpond to the Units, and the Tens to the Tens.

6. Give to each Account a convenient Space, *e. g.* a whole Folio to *Profit and Loſs*; another to the Account of *Bills and Notes*; the like unto the Account of *Caſh and Charges* unleſs you bring the reſpective Articles in Totals from the *Caſh-Book* and *Book* of *Charges*. To the other Accounts you will give ſo much as you judge they may require, whether it be a whole Folio, or Half, or one-Third, &c.

7. Open the Accounts in the *Leger*, one after another in the ſame order they occur, leaving no Folio Blank, nor turning back to vacant Spaces.

8. Never eraſe or croſs an Article, though a miſtake ſhould be committed, not only to preſerve the Fairneſs of the Books, but chiefly that every ſtep and circumſtance of the Affair may diſtinctly appear when, on diſputes ariſing, (as it may happen) recourſe is had to the Books by yourſelf, your Executors, or others, but mend the Error by a new poſt, as ſhall be ſhewn in the third Part of theſe Inſtructions.

9. When the Space aſſigned any Account is filled, open the Account in a new place, and to the *Dr.* Side of this new Account carry the Total of the *Dr.* Side of the Old, mentioning before each Total of the Old, transferred to the Folio (——), and in the new Account transferred from Folio (——) A formal Balance might be uſed, but this Method is more ſimple and eaſy.

10. When you ſettle Accounts with a Correſpondent, cloſe the Accounts in your *Leger* accordingly. (See Part third, under the Title of *Employers Account of Wares.*)

Of

Of the AUXILIARY BOOKS.

1. THE *Caſh Book* is that wherein the Daily Receipts and Diſburſements are noted, with the Dates, Perſons Names, Conſiderations, and ſometimes the Species, the Receipts on the left hand or *Dr.* Side, and Payments on the right hand or *Cr.* Side, either in *Waſte Book* or *Leger*, ſtyle. From this Book theſe Particulars are carried in Totals once a Month, either to the *Waſte-Book*, whence they paſs into the *Leger*, or which is better, into the *Leger* immediately, without carrying them into the *Waſte-Book* or *Journal*. Sometime the Species received and paid are recorded in a Book called the *Specie-Book*.

2. The *Bill-book*, or *Monthly-book* is that wherein the ſeveral Bills for which Payment is to be received or made are noted, each are the Month and Day it is to be paid; by this the Merchant knows with eaſe and ſpeed when and where to ſend for the payment of his Bills, and is warned to be ready for the punctual payment of the Bills he has accepted. In this Book it is likewiſe convenient to mention the reſpective Day of Payment of other Debts active or paſſive, as well as Bills.

3. The *Invoice-book* contains principally an account of the particulars and circumſtances of Goods ſhipped off, whether for your own Account, another Perſon's Account, or for yourſelf and others in Company. Its form and ſtyle are plain. Every Cargo has its place in order as it happens, and is thus expreſſed, after mentioning the date:——

Invoice of Goods ſhipped on board ſuch a Ship, ſuch a man Maſter, conſigned to ſuch a One, of ſuch a Place, to ſell for my Account, or by order, and for acconnt of ſuch a One, of ſuch a Place; or, for Account of ſuch Perſons and me, each $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, or whatever is the Share of each: the mention the Quantities, Qualities, Marks, Numbers, Coſt, Charges, and if they be for another's account, the Commiſſion. Its Uſe is to give a ready and ſatisfactory Account of particulars, and to record every Thing 'till the Whole is compleat, and may be carried in one Article to the *Waſte-Book*.

4. The *Sale-book* is deſigned to ſhew whatever regards Goods received to ſell for your own Account, or for another Perſon's account or for others and yourſelf in Company. It is folio'd like the *Leger*, ruled like the *Journal*, worded by ſome, like the *Waſte-Book*, by others like the *Leger*. It contains on the left hand Page, the names of the Perſons who ſent them, of the Ship and Maſter, the Species, Quantities, Marks and Numbers of the Goods, and afterwards the Charges laid out, both at and after the Receipt, and when they belong to another, the Commiſſion. When the Cargo is ſold, the Neat Proceeds

ceeds on the right hand Page, ſhew how they are diſpoſed of.

5. The *Book of Accounts Current* contains the Copies of the Accounts you have drawn out, and ſent to your Employer or Employers

6. The *Book of Commiſſions* contains the particular Orders you have received from your Correſpondents.

7. The *Book of Charges* contains,

Firſt, General Expences which cannot be charged to any other particular Account of the *Leger*, ſuch as Ware-houſe Rent, and other Houſe Rent, Servants Wages, Poſtage of Letters for your own Account, Expences for Houſe-keeping, Apparel &c. which are to be carried monthly in Sums or Totals into the *Caſh Book* or *Waſte Book*, and *Leger*.

Second, Expences which may be charged to particular Accounts, ſuch as Cuſtom, Freight, Porterage, Brokerage, all which are mentioned in a place or ſpace peculiar to thoſe Accounts for which they are laid out, and when the whole is compleated, are carried in one Sum into the *Caſh Book* or *Waſte-Book*.

8. The *Copy Book of Letters* contains a Copy of every Letter of Buſineſs the Merchant writes to his Correſpondents.

9. The *Book of Poſtage of Letters* contains, in a Space peculiar to each Employer, the Date and Coſt of each particular Letter received on his Account.

10. The *Book of Ship Accounts* contains the ſeveral Charges on the Account of each Ship the Merchant has, which are to be carried in Totals to ſuch Ship's Account in the *Leger*, when their Charges are finiſhed, or when the *Leger* Account is to be cloſed.

11. The *Receipt-Book* contains the Receipts or Acquittances, which every Perſon that receives Money from the Merchant gives and ſigns.

12. The *Pocket-Book*, contains Memorandums of what the Merchant tranſacts, when he is not near his Books, or whatever elſe he is deſirous not to forget.

PART

PART II.

The method of recording the Tranſactions by their Proper Drs. *and* Cre.

WE have given in the firſt Part of theſe Inſtructions a ſhort Deſcription of a Merchant's Books, and their Uſes, and at the ſame Time in a great Meaſure explained the Method of recording the Tranſactions proper to each; but referred to this Place the more full and particular Explanation of the Name, Uſe, and Application of *Dr.* and *Cr.*

There are three Things of which a Merchant is to keep Accounts, viz.

1. His Effects,
2. His Debts active and paſſive.
3. His Gains and Loſſes.

And hence it is we diſtinguiſh three Claſſes or Kinds of Accounts, viz. Real, Perſonal, and Imaginary Accounts.

Real Accounts are the Accounts of Effects or Things which may be a Perſon's Property, and are as follows, viz.

1.	Ready Money and Blank Notes	Of which Accounts are kept under the Title of	Caſh.
2.	In my own Hands for my own Account		Wares general and particular
	Conſign'd to another for my Account		Voyage to ſuch a Place
Wares	In my Hands for another's Account		Such a Man *h. a.* of Wares
	Under my Direction for me and others		Wares in Co. with, &c.
3.	Bills and promiſſory Notes payable to me		Bills and Notes, or Bills receivable
	My own promiſſory Notes		Notes payable
Bonds.	Contracts for Money lent on Bottomry.		Bottomry
	Bonds for money at Intereſt		Bonds
4.	Ships		Ship ſuch a one
	Houſes and Lands		Houſe or Land in ſuch a Place
Singular Effects.	Moveables or Houſe Furniture		Moveables
	Stock or Share in certain Companies		Adventure or Stock in ſuch a Co.

PERSONAL ACCOUNTS *are the* Accounts *of the* PERSONS *we deal with, and are of* ſeveral SORTS.

1. A common perſonal Account	Of which Accounts are kept under the Title of	Such a Perſon (naming him)
2. An Account current of another's Affairs done by me		Such a Perſon, his Account
3. An Account current of my Affairs done by another		Such a Perſon, my Account
4. An Account of the Share which a Partner has in Co. under my Directions		Such a Perſon his Account in Co.
5. An Account of the mutual Drafts and Remittances between me and a Correſpondent with whom I divide the Gainor Loſs by Exchange		Such a Perſon our Account, of Excha. in Co.
6. A general Account of ſeveral Drs. who need not particular Accounts		General Account of owing Perſons
7. A general Accoount of ſeveral Crs. who need not particular Accounts		General Account of Perſons to whom I owe

IMAGINARY ACCOUNTS *are* fictitious Titles *invented to repreſent the* MERCHANT *himſelf, and to ſupply the Want of* Real *or* Perſonal *Titles, and to record ſuch* Gains *and* Loſſes *as cannot be aſcribed to any* Real *or* Perſonal *Account*

1. The Merchant is repreſented	By the Title of	Stock
2. The general Account of his Gains and Loſſes		Profit and Loſſes
3. The particular Expences of his Commerce, Houſe and Pocket, &c.		Charges
4. The particular Gain he has as Factor for another		Commiſſion
5. The Gain or Loſs he has by Inſuring for others		Inſurance
6. The Gain or Loſs he has by Intereſt, may be recorded		Intereſt

There are ſome other Imaginary or Mediate Accounts made mention of by ſome, ſuch as Exchange Account, &c. to repreſent the Gains and Loſſes that may happen in thoſe Ways; but they are altogether unneceſſary, ſince they can be abundantly ſupplied by eaſier and ſhorter Methods. The ſame may be ſaid of Accounts of conditional Obligations: Accounts of conditional Promiſes; Reckonings; Accounts of Delivery: *Wager's* Account; *Hazard's* Account, &c. which are not uſed at preſent, and are much better by a bare Memorandum:

randum: For 'tis better to inſert thoſe uncertain Contracts in a Pocket-Book until the Event is known, and then the common Rules and Titles are ſufficient.

Having given a Liſt and Explication of the ſeveral Accounts or Titles a Merchant may have Occaſion for in his *Ledger*, it remains to ſhew the Uſe and Application of Dr. and Cr. in thoſe accounts.

As in order to know how our Affairs ſtand, in relation to any particular Account, it is neceſſary to diſtinguiſh what that Account draws from us, and what it brings in to us; ſo each Account of the *Ledger*, as has been already hinted in the firſt Part of theſe Inſtructions, has two parts, viz. The *Debit* and *Credit*; the *Debit*, on the Left-Hand Page, to ſhew the ſeveral Coſts and Charges we have been at, on ſaid Account, or the Claims we make thereto; the *Credit*, on the Right-Hand Page to ſhew the ſeveral Returns made to us by that Account, or the Allowances we are to make thereto. But on what Accounts we are to make thoſe Charges and Diſcharges, *i. e.* when and what Accounts we are to make Drs. and Crs. is what I am about to ſhew, which will plainly appear from the following General Rules:

GENERAL RULES *for* DEBTOR *and* CREDITOR.

A REAL ACCOUNT *which is to have, or has* A TITLE *in my* LEDGER.

Is *Dr.* { When it becomes my Property, or / When any Charge attends it.

Is *Cr.* { When it ceaſes to be my Property, or / When it brings me in any Thing.

A PERSON OR PERSONAL ACCOUNT *which has or is to have* A TITLE *in my* LEDGER.

Is *Dr.* { When he becomes accountable to me; or, / When I ceaſe to be accountable to him.

Is *Cr.* { When I become accountable to him; or, / When he ceaſes to be accountable to me.

AN IMAGINARY ACCOUNT *of GAIN or LOSS.*

Is *Dr.* { When I loſe, and have no Real nor / Perſonal Account to charge or Debit.

Is *Cr.* { When I Gain, and have no Real nor / Perſonal Account to diſcharge or Credit.

The ſame RULES *otherwiſe expreſſed.*

A REAL ACCOUNT to which I give a TITLE in my LEDGER.

When it becomes mine, / When it coſts me any Thing, } It is *Dr.* { For its Coſt or Value. / For that Coſt.

When it ceaſes to be mine, / When it brings me in any thing, } It is *Cr.* { For its Price. / For the Value it brings,

A PERSON or PERSONAL ACCOUNT.

When he gets into my Debt,	is *Dr.*	For what he then contracts.
When I get out of his Debt,		For what I pay or ceaſe to owe him:
When I get into his Debt,	is *Cr.*	For what I then contract.
When he gets out of my Debt.		For what he pays or ceaſes to owe me.

AN IMAGINARY ACCOUNT of *GAIN* or *LOSS*.

When I loſe, and have no Real nor Perſonal Account to charge,	Is *Dr.* for the Gain,
When I gain, and have no Real nor Perſonal Account to diſcharge,	Is *Cr.* for the Loſs.

Although in every kind of Tranſaction, the proper Drs. and Crs. may be had from the aforeſaid general Rules; nevertheleſs, to leſſen the Difficulty in ſome particular Caſes, I ſhall give two other Rules which are more general ſtill, as being equally applicable to Real, Perſonal, and Imaginary Accounts.

Firſt UNIVERSAL MAXIM.

To take off a Debt, you muſt credit the Account ſo much.

Second UNIVERSAL MAXIM.

To carry a Debt from one Account or Title to another, make the former Debtor, and the latter Creditor.

Note 1. In every Tranſaction that is to be poſted, you are at leaſt to have one Dr. and Cr. which you are firſt to ſeek among the Real Accounts, and for that reaſon is put in the firſt Place. If a Real Dr. or Cr. is wanting, you muſt try among the Perſonal Accounts. If it is not to be found among the Real or Perſonal Accounts, then you muſt have recourſe to the imaginary Titles.

2. When you have found the Dr. and Cr. (ſuppoſe *A* Dr. and *B* Cr.) the manner of expreſſing it in the *Journal* and *Ledger* is *A* Dr. to *B*. By which expreſſion (in ſome Caſes) it is not meant that *A* owes any Thing to *B*; but that *A* is your Dr. and *B* your Cr. in the preſent Circumſtance.

OBSERVATIONS *on the* GENERAL RULES *and* MAXIMS.

AS the firſt univerſal Maxim is fundamental to the *Italian* Scheme of Book-keeping, and even to ſome of the General Rules; it is Proper to begin therewith. To juſtify this Maxim, it is enough to remark,

1 That as Debit, and Credit are of a contrary Nature, ſo to add to the one, is equivalent to take from the other.

2. That this Contrivance prevents the croſſing out of Accounts and other inconveniences, which otherwiſe muſt happen on Payment of Debts, Diſcovery of Miſtakes, or other Alterations to be made in the Accounts.

The

The Second UNIVERSAL MAXIM.

Is a natural Conſequence of the former, and needs no further Comment. As to the General Rules, ſince the Denomination of Dr. and Cr. is more natural to Perſons, than to Real and Imaginary Accounts, we ſhall begin with,

PERSONAL ACCOUNTS.

THE firſt Rule for Perſonal Account, is too manifeſt to need any Explanation; ſince every one will conceive that a Perſon is to be made Dr. when he becomes accountable, *i. e.* indebted to me, and Cr. when I become accountable, or indebted to him.

The ſecond Rule for Perſonal Accounts is eaſily underſtood, from the firſt Univerſal Maxim; for when a Perſon ceaſes to be accountable to me, I muſt take off the Debit, which, according to that Maxim, is to be done by giving Credit for ſo much; and when I ceaſe to be accountable to a Perſon, I muſt take off the Credit he had in my Books, which is done by putting on a Debit.

If it ſhould ſeem ſtrange to call a Perſon Dr. when he owes me nothing, or Cr. when I owe him nothing. Conſider, this is only a Manner of Expreſſion or Style, peculiar to this Art; not to be underſtood according to the vulgar Notion of the Word, but in the Senſe intended by the Article, which is to Counter-balance, or take off ſo much from the other Side of the Account.

REAL ACCOUNTS.

THAT a Real Account which coſts me ſomething, or is attended with a Charge of any Kind, ſhould be made Dr. cannot ſeem ſtrange. It may be conſidered as a Perſon on whoſe Account I am at that Charge, and from whom alone I am to expect the Payment or Return. And on the other Hand, it is but reaſonable to give it Credit, when it brings me in any Thing; becauſe it then pays me, or diſcharges his Debt ſo far.

But why ſhould a Real Account be Dr. merely becauſe it becomes my Property, which oftentimes may be by Gift or Legacy, or by other Ways which may coſt me nothing. In which Caſe one may think it owes me nothing?

The Reaſon is, I have a juſt Right or Claim to its Value, or Worth as much as if I had purchaſed it; ſince he that purchaſed it, in giving it to me, made over his Right, juſt as if a Perſon, by Way of Gift or Legacy, ſhould aſſign over to me a Debt that was due to him; the owing Perſon is as juſtly accountable to me as he was before to his former Cr. From the like Method of Reaſoning, it will be eaſy to conceive on the other Hand, that a Real Account is to be made Cr. when it ceaſes to be my Property, in any Manner, becauſe I then loſe the Right I had, and muſt take off the Debt this Real Account was charged with.

IMAGINARY

IMAGINARY ACCOUNTS *of* GAIN *or* LOSS.

THE Chief of the Imaginary Accounts is that of Stock, which repreſents the Perſon himſelf, to whom the Books belong. It is made Dr. or Cr. on three ſeveral Occaſions, viz.

1. When I poſt my inventory in a new ſet of Books, each of the Real Accounts I have, and each Perſon that is indebted to me, is made Dr. to Stock for what they owe me reſpectively, and conſequently Stock is Cr. by them for the Whole of my Effects and Debts active; and at the ſame Time Stock is made Dr. to Sundries for the ſeveral Sums I owe them reſpectively.

2. When afterwards during the Courſe of Buſineſs, any new conſiderable Alteration happens in my Fortune, as if any great Loſs ſhould happen, or any great Gain by Gift, Legacy, or the like, Stock is made Dr. for the Loſs, and Cr. for the Gain. It is true, both one and the other may be carried to Profit and Loſs, but I would chooſe to carry it to Stock.

3. At the Balance of the *Leger*, the cloſing of the Accounts of Balance and Profit and Loſs, are carried to the Account of Stock. But more of this hereafter. *See* Part 3*d*.

The Imaginary Accounts of Gain, or Loſs, are Branches of the Stock Account, of which they ſhew the ſeveral Augmentations or Diminutions. When I loſe, and cannot regularly charge that Loſs on any of my Real Accounts, or Correſpondents, I make ſuch an Imaginary Account, as beſt expreſſes the Nature of that Loſs, Dr.; becauſe the Loſs falling immediately on myſelf, and being not to be aſcribed to any Perſon, or thing, muſt be charged to the Accounts which repreſent myſelf, as all thoſe Accounts do, inaſmuch as they are Branches of the Stock Account. Likewiſe when I gain, and have no Reaſon to give Credit for that Gain to any Real or Perſonal Accounts, I make ſuch an Imaginary Account as beſt repreſents the Nature of that Gain, Cr. becauſe the Gain belonging to myſelf immediately, the Cr. muſt be given to ſome Account that repreſents my Perſon.

END *of the* SECOND PART.

PART

PART III.

Of the BALANCE *of the* LEDGER.

BEFORE you attempt the Balance of the *Ledger*, you ought firſt to be ſatisfied that there is no Error therein that may hinder it, or give you a falſe State of the Accounts. Though Care and Inſtruction may prevent a Multitude of Errors, yet as ſome Miſtakes may eſcape the moſt wary and expert, it is neceſſary to find out where thoſe Errors lie, and alſo to correct them when found out.

As to the Diſcovery of Errors, there are two Methods to be obſerved, viz.

The firſt is to prick or point the Books.

The ſecond is to make a Trial Balance.

How to POINT *the* BOOKS.

EVERY Week, or at fartheſt every Fortnight, compare what is poſted of the *Journal* with the *Waſte-Book*, to ſee if the ſeveral Articles be exactly poſted, and the ſums rightly added. If you find a Miſtake correct it immediately, before you proceed to another Article.

The Corrections ſhould be made on the Article itſelf, if it can be well done; otherwiſe there refer it to the firſt vacant Place, where a new Article is to be formed, expreſſing the Miſtake, and the true State of the Affair.

If you find no miſtake in the Article, or have corrected what you found amiſs, ſet a Point or Daſh to the Left hand of the Article in the *Waſte-Book*, to put you in Mind, (when you return to this Work again) that this Article is examined, and rightly journalized. Thus continue to do through all the *Waſte-Book* and *Journal*.

The like Care, muſt be taken, or rather more, to compare the *Journal* and *Ledger*, and every other Book ſubſervient to the *Ledger*, it being more liable to Miſtakes.

Conſider punctually the following Particulars.

1. Whether an Article has not been entirely omitted?
2. Whether an article has not been twice poſted?
3. Whether a wrong Account has not been debited or credited?
4. Whether there was not an omiſſion of a Debit or Credit?
5. Whether the Debit has not been carried to the Credit Side, and the Credit to the Debit?
6. Whether an Article has not been carried to two Debit, or two Credit Sides?
7. Whether there has not been a Miſtake committed in the Sum?

A Miſtake in either of theſe ſeven Caſes, may have conſiderable Conſequences to your Diſadvantage, both in Fortune and Reputation.

And a Miſtake in any of the two laſt may hinder the Balance.

If a Miſtake be found, it muſt be corrected without Delay, in the Manner you ſhall ſee hereafter.

If the Article is found to be rightly entered, ſet a large Point in the *Ledger* to the Left-hand of the Sum, and another in the *Journal*, to the Left-hand of the Folio Number of the Dr. and Cr. in order to ſhew that this is examined, and found right. And thus proceed through all the Articles of the *Journal* and *Ledger*.

Having gone through the Whole, you muſt turn over the Books again to ſee whether there be any Article without a Daſh or Point.—If there be, you muſt examine whether it be an Article overlooked, (as before) or wrong poſted, or twice entered, and correct the Miſtake.

Of the TRIAL BALANCE.

NOTWITHSTANDING your Care in pricking the Books, ſome Errors may eſcape your Notice, which may even affect the Balance of your Books, and give you no ſmall Trouble and Confuſion unleſs you make a freſh Balance, before you go about the regular Balance. It is performed thus:

On a ſeparate Paper add up the Dr. Side of every Account, as alſo the Cr. Side in ſo many diſtinct Sums. Again, add up all thoſe Sums and if thoſe two laſt Totals agree, *i. e.* all the Debits are equal to all the Credits, there is no Error in the *Ledger* to hinder the Balance: If they be not equal, the Books cannot be brought to a Balance 'till the Error is amended. But inſtead of a general Trial Balance, I think it better to make a Trial Balance of every Month by itſelf, becauſe if there be an Error, you may know the Month in which the Error was committed, and by examining the Poſts, or Articles of that Month, the Error will be readily detected.

Of

Of the Correction of ERRORS.

THE Errors committed in a *Ledger*, may be corrected without ſcraping or blotting, by the following Rules.

1. If any thing is omitted, it is eaſy to ſupply it by a proper Poſt,
2. If the Poſt was made upon a wrong Title, or Account, poſt it where it ſhould be, and ſet the ſaid Sum on the Contrary Side of the wrong Account; ſaying, To or by Error, on the Article of ſuch a Date on the other Side.
3. If the Sums ſet down be too little, Debit or Credit the Account on the ſame ſide; ſaying, To or By the ſame Dr. or Cr. for the Deficiency.
4. If the Sum ſet down be too great, ſet the Exceſs on the contrary Side; ſaying, to or By Error, on ſuch an Article of the other Side.

Of the Regular BALANCE.

BY the Balance of your *Ledger* you will learn.

1. What Stock you have to begin another Set of Books.
2. What you have gained or loſt ſince you began your preſent Set.

Your Stock you know, from the Balance Sheet, which is an Account formed with Dr. and Cr. into which the State of the remaining Debts and Effects is brought. Your Gains and Loſſes you will find in the Account of Profit and Loſs into which they are gathered. The ſeveral Articles brought into thoſe two Accounts, are found by balancing or cloſing all the Accounts of the *Ledger*.

Some Accounts balance of themſelves, *viz.* when the Debits and Credits are equal. Some Accounts are cloſed with Balance only; ſome with Profit and Loſs only. Some Accounts wherein other perſons are concerned, are cloſed by particular Accounts and Methods. Balance, and Profit and Loſs are cloſed themſelves with Stock; and Stock balances of itſelf, if the Books be right.

To cloſe an Account with BALANCE only.

On a ſeperate Paper add up the Dr. Side, as alſo the Cr. ſubtract the Leſs Total from the Greater, and ſet the Remainder of difference on the Leſs Side. If the Dr. Side be the Leſs, Debit the Account to Balance. If the Cr. Side be the Leſs, Credit the Account by Balance, and carry the Difference to the Dr. Side of Balance.

To close an Account with PROFIT and LOSS only.

This is done in the same Manner as when the Account is closed with Balance; except, instead of the Title Balance, you use the Title Profit and Loss, and to this you must carry the Difference.

To close an Account with BALANCE, and PROFIT and LOSS.

1. Close the Account with Balance for what remains thereof on hand viz. for what Debts or Effects remain; which are to make a part of your next Inventory under the same Denomination: And this Remainder you must value according to the Rates mentioned on the other side.

2. Close the Account for the remaining Difference with Profit and Loss.

Now, to shew you when you are to Balance with one or other of those Titles, or with both, or with other particular Accounts; and at the same Time, to give you a more full and clear Idea of the Balance of Accounts, I shall give you a particular View of the Method of balancing the several Accounts of the *Ledger*. As to the Order to be followed in the Balance, leave to the last the Titles of Stock, Profit and Loss, and any other Account which may receive any Alteration by the Balance of the rest; as sometimes happens in the Accounts of Cash, Commission, Charges Interest, &c. and close the rest in order as they happen in your *Ledger*.

But in the Explication, I am about to give, I shall follow the Order in which they lie in the second part of these Instructions.

CASH.

THE Debit shews the Sum received: the Credit shews the Sums paid. Credit the Account by Balance for the Excess of the Debit above the Credit, which is what remains on Hands.

Note, If the ready Money found on hands, does not agree with the said Remainder, some Mistake has been committed: which if considerable, must be sought, and corrected if found. If it be inconsiderable or cannot be found, Debit the Account to Profit and Loss for what you have more than the Balance of the Account shews, or Credit the Account by Profit and Loss for what is wanting of the said Balance, and then close the Account by Balance for what you find in Cash.

WARES

WARES.

THE Debit ſhews the Coſt and Charges, the Credit ſhews the Produce.

1ſt. If none be ſold, credit the Account by Balance.

2d. If all be ſold, Debit the Account to Profit and Loſs for the Gain, or Credit if by Profit and Loſs for the Loſs.

3d. If Part be ſold, Part unſold, firſt credit the Account by Balance for what remains unſold, valuing it at the Rate it ſtands you in; and ſecondly, cloſe the Account afterwards with Profit and Loſs for the Gain or Loſs.

4th. If in the laſt Caſe you cannot without Trouble calculate the Value of what remains unſold, or if you deſire to have the Account appear in your next *Ledger* in the ſame State it is in here, then you may cloſe the Account with a double Balance, *i. e.* Debit the Account to Balance for the Total of the Cr. Side, and credit it by Ditto for the Total of the Dr. Side.

VOYAGE.

THE Debit ſhews the Coſt and Charges of the Cargo, the Cr. ſhews the Neat Proceeds as by the Account of Sales.

1ſt. If the Account of Sales be not yet come to Hand, credit the Account by Balance for the Amount of the Dr. Side.

2d. If the Neat Proceeds be already entered, cloſe the Account with Profit and Loſs for the Gain or Loſs.

3. If it be a general Account of Voyages, firſt credit the Account by Balance for the Coſt and Charges of thoſe Cargoes (of which you had no Account of Sales,) and that in as many Lines as there remain ſuch Voyages. Secondly, cloſe the Account with Profit and Loſs, for the Gain or Loſs on the reſt.

An EMPLOYER's *Account of* WARES.

THE Debit ſhews the Charges you were at for thoſe Wares; the Credit ſhews the ſales you have made of them.

1. If the Sales be finiſhed, Debit the Account to Sundries, viz. To Caſh or Charges, for the Charges not yet poſted; as Brokerage, Cellarage, &c. To Commiſſion for your Proviſion on the Sales; and To your Employer's Account Current for the Neat Proceeds. The Nt. Proceeds is found by ſubtracting all the Charges from the Total Sales.

2. If the Sales be not finiſhed, cloſe the Account by a double balance, if the Account be kept in the *Ledger*; but if you have kept the Account in a *Sale-Book* do not touch the Account, but Debit Balance for the total of the Debit Side, and Credit Balance for the Total of the Credit Side.

WARES *in* COMPANY *under* YOUR *Direction.*

WHEN the Account is kept in your *Ledger*, the Debit ſhews your Share of their Coſt, when put into your Hands, and the whole Charges ſince that Time. The Credit ſhews the Sales you have made of thoſe Wares.

1. If the Sales be finiſhed, Debit the Account to Sundries, viz. To Caſh or Charges, for your ſhare of the Charges not yet poſted; To Commiſſion for your proviſion on the Sales; to each Partner *h. a.* for his Share of the Neat Proceeds; and to Profit and Loſs for the remaining Difference, if there be gain; or Credit it by Profit and Loſs, if there be Loſs. The Neat Proceeds is found by ſubtracting all the Charges, excluding the Prime Coſt from the Total Sales.

2. If the Sales be not finiſhed, cloſe the Account by a double Balance, mentioning your ſhare of the firſt Coſt in one Line, and your ſhare of Charges in another Line under it; becauſe theſe muſt be diſtinguiſhed in your next *Ledger*.

When the ACCOUNT *is kept in the* SALES-BOOK

1. IF the Sales be finiſhed, Debit the Account to Sundries, *viz.* To Caſh or Charges for your ſhare of the Charges not yet poſted. To Commiſſion for your Proviſion on the Sales; To each Partner *h. a.* for his ſhare of the Neat Proceeds; and to Wares in Co. for your ſhare of the Neat Proceeds, which Account is kept in your *Ledger*. Then, as to that Account of Wares in your *Ledger*, cloſe it with Profit and Loſs for your Gain or Loſs.

2. If the Sales be not finiſhed, without touching the Sales-Book, Debit Balance for the Charges, and Credit Balance for the Sales made. And as to the Account of theſe Wares in the Company which you have in your *Ledger*, Credit it by Balance for your Share of the Prime Coſt which is mentioned on the Dr. Side.

ADVENTURES

ADVENTURES *in* COMPANY, *or* WARES *in* COMPANY, *under* another Perſon's *Direction.*

THIS Account is of the ſame Nature, and is cloſed the ſame Way as the Account of Voyages, or the Account of your own Wares in your own Hands.

BILLS *and* NOTES.

THE Debit ſhews the Coſt of ſuch Papers coming into your Hands, the Credit ſhews the Product of what went out.

1. For the Bills and Notes remaining on Hands, credit the Account by Balance, in as many Lines as there are Bills and Notes remaining, mentioning the Particulars and Sums as expreſſed on the Dr. Side.

2. For the remaining Difference, cloſe the Account with Profit and Loſs.

NOTES PAYABLE.

THE Debit ſhews the Coſt of ſuch of your Notes as you have taken up, the Credit ſhews what you have paſſed them for.

1. For the Notes that are yet not come in. Debit the Account to Balance, mentioning the Particulars and Sums as expreſſed on the Cr. Side.

2. For the remaining Difference, cloſe the Account with Profit and Loſs.

BOTTOMRY.

THE Debit ſhews what Contracts of that Kind you have received and what they coſt you. The Credit ſhews the Produce.

1. For

1. For the Bonds that remain uncertain as to the Event, Credit the Account by Balance in as many Lines, at the Rate they ſtand you in, which is mentioned on the Dr. Side.

2. For the remaining Difference, cloſe the Account with Profit and Loſs.

BONDS *for Money at Intereſt.*

THIS Account being ſomewhat like the laſt, is cloſed the ſame Way.

SHIP.

THE Debit ſhews the Coſt and Charges you were at on this Account, the Credit ſhews the Produce by Freight or Sales.

1. Credit the Account by Balance for the Value of the Ship, or the Part, you own thereof.

2. Cloſe the Account with Profit and Loſs for the remaining Difference.

HOUSES *and* LANDS.

THESE Accounts are not unlike the laſt, and are cloſed the ſame Way.

MOVEABLES.

THE Debit ſhews the Coſt, the Credit ſhews the Produce, if by Chance you have ſold any. This Account is cloſed with Balance.

A COMMON PERSONAL ACCOUNT.

THE Debit ſhews the Charges on that Perſon, the Credit ſhews his Charges on you.

Debit the Account to Balance due to him, if the Dr. Side be the lighter, or Credit the Account by Balance due to you, if the Cr. Side be the lighter.

An

An ACCOUNT CURRENT *of* another PERSON's *Affairs, Titled, Such a* PERSON *his* ACCOUNT.

THE Debit ſhews your Diſburſements and Charges on his Account. The Credit ſhews what you have received for his Account.

FIRST CASE.

WHEN you balance your *Ledger*, without ſettling Accounts with your Correſpondent, or ſending him his Account Current, cloſe this Account with Balance, or with a double Balance, without making an Entry of the Brokerage, Commiſſion, Intereſt or Poſtage of Letters.

SECOND CASE.

WHEN you are to ſend your Employer his Account Current and ſettle with him.

Firſt Debit the Account in ſo many Lines for the following Articles.

To Commiſſion for your Proviſion (commonly at ½ *per Cent.*) either on the Sums you have paid for Bills on his Account, or on the Sums you have received for Bills on his Account, not on both the Payments and Receipts, ſo the Articles are taken from one Side of the Account; but you may chooſe the greater of the two Accounts, omitting however, or deducting from the Amount, ſuch Articles of the Account, as have Commiſſion already charged on them: *e. g.* To Charges for Brokerage at ½ *per Cent.* on your Drafts and Remittances, and on the Bills you have negociated on his Account.

The Articles on which you are to make this Calculation are taken both from the Debit and Credit of the Account you are about to ſend him.

To Caſh or Charges for the Poſtage of Letters, to the Day you are to draw his Account out. Secondly, cloſe the Account with Balance for the remaining Difference of the Debit or Credit, if you are now about the Balance of your *Ledger*; or with your Employer's new Account, if you are not about the general Balance when you ſend him his Account Current.

Let the Learner conſider the following Example of an *Employer's Account Current*, which I give in the Form in which it is to be ſent him, without the Correſponding *Drs.* and *Crs.* of the *Ledger* Account.

Dr.

Dr. PIERRE LAROCHE *of* BOURDEAUX.

1779			£.	s.	d.
Jan.	2	To your Draught of 4 *Dec.* at 15 Days Sight, to *Digby* and *Co.*	100		
	15	To my Remiſe of 2400 *Liv. Turnois*, at 11 *d. per*, on *Briſſon*	110		
Feb.	3	To your Draught of 20th *October*, at Uſance, to *John Gray*	95		
	16	To my Remiſe 1395 Δ, at 52 *d per*, on *Lattayr*	186		
Mar.	1	To Amt. of Butter and Beef ſent (by your order)	250		
	20	To *Agio* of my Advance on your Affairs, at 6 *per* Ct. *per Annum.*	1	11	07
		To Commiſſion on £491, at ½ *per* Cent, on the 1ſt. to 4th, Article of *Dr.*	2	09	01
		To Brokearage on £491, at ½ *per* Cent, on the 2d and 4th Do. of *Dr.* and 1ſt, 2d, 4th and 5th Articles of *Cr.*	1	04	—
		To Poſtage of Letters.	—	12	08
		£.	746	17	04

The following Method is for finding the AGIO. £.

January	2	Paid	100	for 13 Days, produces	-	1300
	15	Paid	110			
			210	for 5 Do.	- -	1050
	20	Received	162			
			48	for 14 Days	- -	672
February	3	Paid	95			
			143	for 7 Do.	- -	1001
	10	Received	90			
			53	for 6 Do.	- -	318
	16	Paid	186			
			239	for 10 Do.	- -	2390
	26	Received	70			
			109	for 3 Do.	- -	507
March	1	Paid	250			
			419	for 2 Do.	- -	838
	3	Received	270			
			149	for 10 Do.	- -	1490
	13	Received	143			
			6	for 7 Do.	- -	42

Total of the Products -	£.96.08
One third of the Hundreds -	32 0½
Subtract 1*d.* for every 6*s.* - -	5½
	£1 11 7

his Account Current with *D. D.* Cr.

1779			£.	s.	d.
Jan.	20	By my Draught of £150 at 8 *per* Cent. on *Leftock* of *London* - - - -	162	—	—
Feb.	10	By my Draught on you for 1920 *Liv. Tournois*, at 11¼*d. per* at Uſance to *Laborde* - -	90	—	—
	26	By your Remiſe on *Thomas Hall* - - -	70	—	—
May	3	By your Remiſe of 250*l. Eng.* on *Digby* and Comp. *London*, at 8 *per* Cent - - - -	270	—	—
	13	By my Draught on you for 3120 *Liv. Tournois* at 11*d. per* - - -	143	—	—
		By Balance due to me, carried to your Debit in new Account - - -	11	17	04
		Errors and *Omiſſions* excepted	£. 746	17	04

OMMISSION on the 1ſt to the 4th Articles of *Debit*.

100
110
95
186

£491 at ½ *per* Cent is £2 9 1

Half the *Hundreds* are *Pounds*, e *Tens* are *Shillings*, the *Units* are nce and 5ths of *Pence*.

BROKERAGE on the 2d & 4th of *Dr.* & 1ſt, 2d, 4th & 5th of *Cr.*

110
186
162
90
270
143

£961 at ⅛ *per* Cent £1 4 0

One eighth of the *Hundreds* are *Pounds*, ½ of the *Tens* are *Shills.* and the *Units* are *Farthings* and 5*ths* of *Farthings*.

An ACCOUNT CURRENT *with a* FACTOR, *Titled, Such a* PERSON *my* ACCOUNT.

THE Debit ſhews your Charges on him, or what he has received for your Account. The Credit ſhews againſt you, on what he has diſburſed for your Account.

CASE FIRST.

WHEN the Account has no other Money Columns but the uſual Columns for your own domeſtic Money.

This kind of Account may ſerve when your own and your Factor's Money are the ſame, and your mutual Drafts and Remittances are made at Par, or when the Gain or Loſs that happens is carried immediately to the Account of Profit and Loſs. Cloſe this Account with Balance, as a Common Perſonal Account.

CASE SECOND.

WHEN the Account has inner Columns for your Factor's Money tho' of the ſame Denomination with your own.

Theſe Columns are uſeful when your mutual Drafts and Remittances are Frequently attended with Gain or Loſs. The inner Columns ſhew the Sums received or paid by your Factor for your Account; for which Sums only you account with each other. The outer or uſual Columns ſhew the Sums which the reſpective Articles coſt you or produce to you at Home

1. Cloſe the inner Columns with Balance, and valuing the remaining Debit or Credit at par, carry the Value into the outer Columns.
2. Cloſe the outer Columns with Profit and Loſs

CASE THIRD.

WHEN the Account has inner Columns for the foreign Money of your Factor's Place.

1. Cloſe the inner Columns with Balance for what remains due to you or to him carrying the Value into the outer Columns, according to the current Rate of Exchange.
2. Cloſe the outer Columns with Profit and Loſs.

Note 1ſt. If when you balance your *Ledger* you are not about to ſettle with your Factor, as having not received from him your Account current, you may cloſe the Account with a double Balance, in any of the *three Caſes*.

Note 2d. If when you are about to balance your Books, your Factor furniſhes you with your Account Current in order to ſettle with you, compare the Account Current received from him, with the Account you have in your *Ledger*; the Debit of each with the Credit of the other,

other, his Sums with thoſe of your own inner Columns, if the Account has ſuch. Examine alſo his additional Charges, which are not as yet entered in your Books. If any Miſtake appear, adviſe him of it without Delay, that your Accounts may agree, if poſſible, before you cloſe the Account. When all is right, Firſt enter in one Line on the Credit of your *Ledger* Account and in the inner Columns, if ſuch there be, the Amount of his Charges for Intereſt, Commiſſion, Brokerage, Poſtage of Letters, &c. but enter nothing of this Article in the outer Columns (except you have no inner Columns, as in the firſt Caſe). The outer Columns in the ſecond and third Caſes are to be fitted up with Cyphers only, or with double Daſhes, as this Article has produced nothing to you; and leave the beginning of the Line blank, without a correſponding *Dr.* as this Article is not to be a Poſt of double Entry, but an Article like that of Leakeage in an Account of Wine or Spirits or Lackage of Weight and Meaſure in other Kinds of Wares. Afterwards cloſe the Account as above directed, that is to ſay, with Balance in the *Firſt* Caſe, and with Balance and Profit and Loſs as in the *Second* and *Third* Caſes.

Note 3d. If you are not about the General Balance, at the Time you are to ſettle with your Factor, then inſtead of carrying to Balance the remaining Debit or Credit, you muſt cloſe this old Account with the new Account you are to open, for your future Dealing with this Factor.

An ACCOUNT CURRENT *with a* FACTOR *for a* COMPANY *under* your *Directions.*

1. CLOSE the inner Columns with Balance, carrying the Value into the outer Columns, as in the laſt.

2. Cloſe the outer Columns with Sundries, *viz.* Your Partner his Account and Profit and Loſs for your ſeveral Shares of the Gain or Loſs by Exchange.

Note. At the Balance of your *Ledger*, if you are not about to ſettle Accounts with your Partners or the Factor, you had better cloſe this Account with a double Balance.

An ACCOUNT *of* EXCHANGE *in* COMPANY.

1. CLOSE the inner Columns with Balance, carrying the Balance into the outer Columns.

2. Cloſe the outer Columns with Sundries, *viz.* Your Partner his Account and Profit and Loſs, for your ſeveral Shares of the Gain or Loſs by Exchange.

Note, If you are not about to ſettle Accounts with your Correſpondent, it will be better to cloſe this Account with a double Balance.

A GENERAL ACCOUNT *of* OWING PERSONS, *or an* ACCOUNT *of* DESPERATE DEBTS.

CREDIT the Account by Balance for what remains due, in as many Lines as there are Debts remaining due to you.

A GENERAL ACCOUNT *of* PERSONS *to whom* I owe.

DEBIT the Account to Balance, in as many Lines as there are Debts remaining due to them.

COMMISSION, CHARGES, INSURANCE and the Like, are all closed by Profit and Loss.

THE

THE FIRST

SET OF BOOKS.

(1)

WASTE-BOOK.

N°. I.

DUBLIN, January 1st, 1782.

	£.	s.	d.
I Have in ready Money - - - - - - - -	2000	—	—
2d.			
Paid *Arthur Alleroay* for 12 Tuns Claret at 32*l. per.* Tun - - - - - - - - - -	384	—	—
Paid *Swift* and Co. as by Receipt - -	1000	—	—
3d.			
Bought of *Benjamin Brewley* the Ship *Benadventure*, payable at 2 Months for - - -	400	—	—
5th.			
Paid Cooperage and other Charges on 12 Tuns Claret my Account - - - - - -	4	—	—
7th.			
Paid for 200 Pieces Linen Cloath Bought of Sundry, viz.			
50 Pieces at 24 *per* Piece - - -	62	10	
50 Do. at 28 *per* - - - - -	70	00	
50 Do. at 30 *per* - - - - -	75	00	
50 Do. at 32 *per* - - - - -	80	00	
	287	10	—
10th.			
Received from *Charles Carleton* for 1 Hhd. Claret sold him - - - - - - - - -	12	—	—

January

	£.	s.	d.
——*DUBLIN*, *January* 12th, 1782.——			
Bought of *David Denham*, Half the Ship *Providence*, for which delivered him my Note at 1 Mo.	250	—	—
——15th——			
Bartered with a North country Merchant, 6 Hhds. Claret at £10 *per* Hhd. for 40 Pieces Linen Cloath at 30*s*. *per* Piece - - - - -	60	—	—
——18th——			
Shipped on Board the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Rouen*; 100 Tubs Butter addreſſed to *Peter Lachere* on my Account and Riſque, viz.	£.		
100 Tubs Butter bought of *Edward Elliot* for Ready Money, Nt. 50C. at 40*s*. *p r*	100		
Paid Duty and Fees of Entry, &c. - -	25		
	125	—	—
——21ſt.——			
Lent *Edward Elliot* on his Promiſſory Note of 101*l*. payable the 21ſt *March* next - - -	100	—	—
——25th.——			
Paid *David Denham* for my Half Repairs on our Ship the *Providence* - - - -	25	—	—
——29th.——			
Shipped on Board the *Jenny Galley*, *Robert Scot* Maſter, for *Nantz*, and conſigned to *Abel Archer* there, to ſell for my Account	£.		
125 Barrels Beef bought from *Charles Carleton*, by my Draft on *Swift* and Co.	100		
Paid Duty and Fees 'till on Board - - - - -	7		
	107	—	—
——*February* 1ſt.——			
Sold to *Benjamin Bewley* in Acct. 1 Tun Claret at	45	—	—
——3d.——			
Shiped on the *Catherina* of *Dublin*, *William Butler* Maſter for *London*, and conſigned to *Lewis Leſtock* to ſell for my Account, *viz.*	£.	*s*.	
200 Pieces Linen Cloath bot the 7th. ult. for	287	10	
Paid Charges at ſhiping - - -	2	10	
	290	—	—
——6th.——			
Received from on Board the *Mermaid*, *Richard Rich* Maſter, from *London*, 6 Cheſts Tea, conſigned to me by *Lewis Leſtock*, according to my Orders, for my Account, *viz.*			
3 Cheſts Bohea Wt. Nt. 600lb.			
3 Do. Green Wt. Nt. 600lb.			
The Coſt and Charges 'till on Board as *per* Invoice amounting to 220*l*. *Engliſh* at 10 *per Cent*, *Iriſh* - - -	£. 242		
Paid Duty and Fees of Entry, &c.	46		
	288	—	—

February

DUBLIN, February 9th, 1782.

Sold to *Benjamin Bewley* in Account, viz. £.
3 Tuns Claret at 44*l. per* - - - - 132
1 Cheſt Green Tea Wt. Nt. 300lb, at 5*s. per* 50

182

12th.

Received from *David Denham* my Note, his Favour 12 ulto. at one Mo. 250*l.* For which delivered him my Draught on *Swift* and Company - - - - - - 250

14th.

Sold to *Charles Carleton* at 1 Mo. viz. £.
2½ Tuns Claret at 44*l. per* - - - - 110
1 Cheſt Bohea Tea Wt. Nt. 200lb, at 5*s.* 6*d.* 55

165

17th.

Shipped on the *Betty*, *John Pearl* Maſter, for *Cadiz*, and conſigned to *Edward Hall* to ſell for my Account, viz.

	£.	s.	d.
1300lb Tanned upper Leather at 6*d. per* lb. bought from *Chriſtoper Kingſton* by my Draft on *Swift* and Company at Sight - - - - -	37	10	—
190 Cwt. Hides bought green from *Charles Carleton*, in Acct. for - -	177	12	6
Paid Duty and Fees, &c. - - -	14	17	6

230

20th.

Paid *Charles Carleton*, the Balance of his Account

12 12 6

Sold to *Richard Rigby*, for Ready Money, viz. £.
1 Cheſt Green Tea Wt. Nt. 200lb at 5*s. per* 50
1 Do. Bohea Do. Wt. Nt 200lb. at 5*s* 6*d.* 55

24th.

Received from *Abel Archer* of *Nantz*, Sales of 125 Barrels Beef by the *Jenny* Galley Capt. *Scot*, on my Account, Nt. Proceeds amounting to 2750 *Livres*, Exchange at 12*d. per Livre* - - - - - - - - - 105

25th.

Lent *George Gunn*, to be repaid with Intereſt at 6 *per* Cent *per Annum* - - - - - - - - - - 137 10

28th.

Received from on Board the *Ann* and *Mary*, *Ambroſe Sutton* Maſter from *Rouen*, an Account Sales of 100 Tubs Butter formerly conſigned to *Peter Lacherg* of ſaid place to ſell for my Account, and in Return of Nt. Proceeds £. s.
12 Hhds. Burgundy Wine, worth - - 157 10
Paid Duty and Fees of the Entry, &c. - 49 10

50

207

DUBLIN, *March* 2d, 1782.

Agreed with *William Warren* for the Freight of my ship the *Bonadventure* to *Barbadoes*, for which he is to pay me in one month - - - - - - - - 100

3d.

Agreed with *Joseph Miller*, Maſter of the *Bonadventure* Galley (now freighted by *William Warren*, for *Barbadoes*) for 200*l.* Principal to be lent on Bottomry and to be repaid with 15*l. per* Cent *Premio* in Caſe ſhe arrives ſafe there. In Purſuance to which Contract, I have given him my Bill on Meſſrs. *Swift* and Co for - - - - - - - - - 200

4th.

Delivered *Benjamin Bewley* my Bill on *Lewis Loftock* of *London* to ſaid *Bewley* at 21 Days, 200*l.* *Eng.* Ex. at 9½ *per* Cent; for which, received from him his Receipt to be accountable for ſaid Bill - 219

6th.

Sold to *John Judd* one Hhd. Burgundy Wine, for his Bill on *Ben. Bewley* accepted as Caſh - - 24 10

Received from *Richard Pike*, for the following ſold him

	£.	s.
1 Hhd. Burgundy Wine, at - - - -	23	00
1 Cheſt Green Tea Nt. 200lb, at 5*s.* 3*d.*	52	10
1 Do. Bohea Nt. 200lb, at 5*s.* 9*d.*	57	10
		133

8th.

Bought from *William Forde* 10 Hhds. Tallow, *viz*

	C.	q.	lb		q.	lb
N° 1	9	3	14	Tare	3	7
2	10	2	0		3	14
3	10	2	21		3	20
4	10	0	7		3	8
5	9	3	21		3	0
6	10	0	14		3	10
7	10	3	16		3	21
8	11	0	12		3	24
9	10	2	7		3	22
10	9	2	21		3	7
	103	0	21		8	2 21
	94	2	0	Nt. at 28*l. per* Tun		132 6

	£.	s.
Paid him in Part - - - - - - - -	50	00
3 Hhds. Burgundy delivered at 21*l. per* -	63	00
My Note payable in 1 Mo. for the Balance	19	06

March

DUBLIN, 12th, *March*, 1782.

Bought of *Chriſtopher Kingston* the following *per* my Note at 1 Month, viz.

	£.	s.	d.	£.	s.	d.
1200 lb. Tanned upper Leather at 6½d. *per* lb.	31	5	00			
1000 lb. Sole Do. at 6½d. *per* lb.	28	2	6			
130 Ox Hides Nt. 105C. 2q. 14lb. at 19s. *per* C.	100	6	10½			
				159	14	4½
	159	14	4½			

15th.

Bought from *John Jones*, viz.

	£.	s.	d.	£.	s.	d.
6 Hhds. Tallow Wt. Nt. 3 Tun at 30*l.* *per* Tun	90	00	00			
1000 lb. Tanned upper Leather at 6*d.* *per lb.*	25	00	00			
1000 lb. Sole at 6½*d.* *per*	27	1	8			
	142	1	8			

For which delivered him,

	£.	s.	d.	£.	s.	d.
1 Tun Claret at	45	00	00			
2 Hhds. Burgundy at 23*l.* *per*	46	00	00			
My Draft on *William Warren* to ſaid *Jones* payable 1ſt. *April* for Balance	51	1	8			
				142	1	8

19th.

Accepted the following Bills of Meſſrs. *Digby* and Company of *London*, favour *William Warren* at Sight, and made good to Do. *Warren* in Acct. viz.

	£.	s.	d.	£.	s.	d.
One for the Premio & other Charges of Inſuring 230*l.* the Principal and Premio of 200*l.* lent on Bottomry to *Joſeph Miller*, Maſter of the Ship *Bonadventure*	7	13	4			
Another for the Premio and other Charges of Inſuring 460*l.* on ſaid Ship to *Barbadoes*	15	6	8			
				23	—	—

20th.

Paid *Chriſtopher Kingston*, for my Note to him 12 Inſt. 159*l.* 14*s.* 4½*d.* deducting 6 Months Diſ. at 6 *per* Cent 155*l.* 1*s.* 4½*d.* viz.

	£.	s.	d.	£.	s.	d.
By *Edward Elliot*'s Note to me, due 21 Inſt. delivered ſaid *Kingston*	101	00	00			
By Caſh for Balance	54	1	4½			
				155	1	4½

	£.	s.	d.
——*DUBLIN*, 2d *March*, 1782.——			
Received from *Lewis Laſtock* of *London*, Sales of 200 Pieces of Linen Cloth conſigned to him *per* the *Catharine* of *Dublin*, *William Butler* Maſter, to ſell for my Acct. the Nt. Proceeds amount to 300*l*. *Eng.* Exa. at 9½ *per Cent.* - - - - - - - - -	328	10	—
——24th.——			
Shipped on Board the *Dolphin*, *Robert Fiſher* Maſter, and conſigned to *Abel Archer* of *Nantz*, to ſell for my Acct. *viz.*			
16 Hhds. Tallow bought the 8th and 15th for - - - -	222	6	00
Paid Duty and Fees, *&c.* -	8	14	00
	231	—	—
——27th.——			
Shipped on Board the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Bilboa*, and conſigned to *Arthur Anſley* there, to ſell for my Account, *viz.*	£.	s.	d.
2200 lb. Tanned upper Leather bought the 12th and 15th for	56	5	00
2200 lb. Sole bought the 12th and 15th for - - - -	55	4	2
130 Ox Hides bot. the 12th for -	100	6	10½
Paid Duty and Fees, *&c.* -	5	3	11¼
	217	—	—
——29th.——			
Received from *Thomas Bell*, for my Bill on *Abel Archer* of *Nantz*, Favour *Samuel Spence* at Usa. 1500 *Livres* at 12½*d. per* - - - - - -	78	2	6
——31ſt.——			
Remitted to Meſſrs. *Loſtus* and Company of *Paris*, my Acct. the Draft of Meſſrs. *Swift* and Company for 2500 *Livres Tournois*, on *Peter Lamy* of Do. Place at Usa. Favour Do. *Loſtus* and Company, Value in Account with *Swift* and Company, at 12*d. per* - - - - - -	125	—	—
——3*d April*——			
Received from *William Ford* for *Abel Archer* of *Nantz*, Draft on him my Favour for 1500 *Livres Tournois* at 12½*d. per Livre*, 76*l*. 11*s*. 3*d*. *viz.*	£.	s.	d.
By my Note to ſaid *Ford* delivered me up - - - -	19	6	00
By Caſh for the Balance - -	57	5	3
	76	11	3

	£.	s.	d.
——— *DUBLIN*, 5th. *April*, 1782. ———			
Received from the Executors of my Uncle *John*, the two following Bonds, which he left me as a Legacy, *viz.* £. s. d.			
Henry Harding's Bond for 500*l.* Principal, Intereſt at 6 *per Cent*, *per Annum*, ſince 25th ulto. - - 500 00 00			
Gregory Grace's for 300*l.* Principal Intereſt at 6 *per Cent per Annum* ſince All-hallow Tide laſt - - - 300 00 00			
	800	—	—
——— 8th. ———			
Received from on Board the *Hopeful*, *George Quarrel* Maſter from *Leghorn*, 50 Cheſts *Florence* Wine, and 50 Cheſts do. Oil, conſigned to me by *Henry Hall* for my Account, the Coſt and Charges there, as *per* Invoice, amount to 680 Dollars at 5*s.* *per* £170 00 00			
Paid Duty and Fees, &c. - - - 35 00 00			
	205	—	—
Received from *John Tisby*, for the following, *viz.* £. s. d.			
2 Tun Claret, at 44*l.* *per* Tun - 88 00 00			
2 Hhds. Burgundy Wine at 23*l.* *per* 46 00 00			
5 Cheſts *Florence* Wine at 2*l.* 6*s.* *per* 11 10 00			
2 Do. ——— Oil at 3*l.* 5*s.* - - 6 10 00			
	152	—	—
——— 11th. ———			
Delivered *Benjamin Bewly* my Bill on *Loſtus* and Company of *Paris*, my Account favour *Paul Roberts*, at Uſance 2340 *Livres*, Value received of ſaid *Bewly* at 12¼*d.* *per* - - - - - -	119	8	9
——— 13th. ———			
Received from on Board the *Eagle*, Captain *John Grainger* Maſter, from *Bourdeaux*, 10 Tun Claret conſigned to me by *Peter Laroche*, for my Acct. the whole coſt, &c. there (as *per* Invoice) is 2800 *Livres Tournois*, for which Do. *Laroche* adviſes me that he has drawn on *Lewis Leſtock* of *London* for my Account at 32½*d.* *per* △ for 125*l.* 8*s.* 4*d.* *Eng.* Exchange at 10 *per Cent*, is *Iriſh* - - - £137 19 02			
Paid Duty and Fees, &c. - - 162 00 10			
	300	—	—
——— 16th. ———			
Received from *Richard Pike*, for the following, *viz.* £. s. d.			
10 Cheſts *Florence* Wine at 2*l.* 6*s.* 23 00 00			
10 Do. ——— Oil at 3*l.* 5*s.* 32 10 00			
	55	10	—
——— 17th. ———			
Paid *Swift* and Company, *per* Receipt	150	—	—

	£.	s.	d.
——*DUBLIN*, 20th. *April*, 1782.——			
Received Advice from *Lewis Leſtock London*, that he has according to my Orders, ſhipped *per* the *George* of *Briſtol*, *Adam Bray* Maſter, for *Nantz*. and conſigned to *Abel Archer*, there, to ſell for my Account, 3 Hhds. Tobacco; the Whole Coſt and Charges there amounting to 72*l.* 10*s.* *Engliſh*, at 10 *per Cent*	79	15	—
——23d.——			
Receivd from *Edward Hall* of *Cadiz*, Sales of Leather and Hides by the *Betty* on my Account Neat Proceeds amounting to 1525 *Dollars* Exchange at 4*s.* per *Dollar* - - -	305	—	—
——25th.——			
Received from on Board the *Whale* of *Cork*, *George Hartwell* Maſter from *London*, 20 Bags Hops, Wt. Nt. 70 *Cwt.* conſigned to me by *Lewis Leſtock* of *London*, by my Order, and for my Account, the Coſt and Charges as *per* Invoice, is 245*l.* *Engliſh*, at 9½ *per Cent*, is - - - - - £268 17 9 Paid Duty and Fees, &c. - - - 88 00 00	356	17	9
Received from *Luke Floyd* for 2 Bags Hops, ſold him on the Quay, Wt. Nt. 7 *Cwt.* at 6*l.* *per* - -	42	—	—
——28th.——			
Sold *John Hart*, 3 Bags Hops Wt. Nt. 10*C.* 2*q.* at 6*l.* *per* - - - - - £63 00 00 Received from ſaid *Hart*, *Mathew Mead's* Note to him for 50*l.* paya. 1ſt. of *Auguſt*, deducting Diſcount - £. s. d. 47 10 00 Caſh for Balance - - 15 10 00	63	—	—
——30th.——			
Received from *William Ford* Premio of 350*l.* Inſured on Goods by the *Eagle*, *John Grainger* Maſter for *Bilboa*, at 1½ *per Cent*	5	5	—
——2d. *May*.——			
Received from *Richard Ruby*, *Loftus* and Company, of *Paris* Draft on me my Account, favour ſaid *Ruby* for 1234 *Livres*, Exchange at 12*d.* *per Livre* £61 14 00 For which delivered him £. s. d. 5 Cheſts *Florence* Oil at 3*l.* 5*s.* *per* 16 5 00 5 Do. Do. Wine at 2*l.* 6*s.* *per* - 11 10 00 1 Hhd. Burgundy Wine at - 23 00 00 Caſh paid for Balance - - 10 19 00	61	14	—
——4th.——			
Sold to *Richard Pike*, on his promiſſary Note payable in 6 Months, 3 Bags Hops, Wt. Nt. 10*C.* 2*q.* at 6*l.* 5*s.* *per C.*	65	12	6

	£.	s.	d.
——— *DUBLIN*, 7th *May*, 1782. ———			
Received Advice that the *George* of *Briſtol*, *Adam Bruy* Maſter, is loſt, with the whole Cargo: My Loſs thereby is the Coſt and Charges of 3 Hhds. Tobacco, amounting to - - - - -	79	15	—
——— 9th ———			
Lewis Leſtock of *London*, adviſes *per* Letter of 3d Inſtant to have drawn on *Loſtus* and Company, of *Paris* my Account, payable 1ſt *June*, 750 △ at 32*d. per* Crown, 100*l. Engliſh*, Exchange at 10 *per Cent.*	110	—	—
——— 11th. ———			
Received from *Arthur Anſley* of *Bilboa*, Sales of tanned Leather and Hides, conſigned to him by the *Ann* and *Mary*, *Ambroſe Sutton* Maſter: The Neat Proceeds is 1200 Pcs. of ½ at 4*s. per* - - - - -	240	—	—
——— 14th ———			
Sold to *John Johnſon*, 2 Bags Hops, Wt. Nt. 7*C.* at 5*l.* 10*s. per Cwt.* - - £ 38 10 00			
For which Received from ſaid *Johnſon*, *Luke Floyd*'s Note payable 10th *November* for 40*l.* deducting Diſcount - - - - - - - - 38 16 00			
Repaid - - - - 06 00	38	10	—
——— 14th. ———			
Paid *Bernard Brewer*, for *Henry Hall* of *Leghorn*'s Bill on me favour *Digby* and Company, for 240 *Dollars*, at 4*s.* 11*d. per* - - -	59	—	—
——— 17th. ———			
Received from *Gregory Grace*, in ready Money what was due for Principal and Half a Year's Intereſt, and delivered up his Bond, - - -	309	—	—
——— 19th. ———			
Lent on Bottomry to *Thomas Truſty*, Maſter of the *Rover* Galley, 150*l.* in ready Money, to be repaid, with 15*l.* Premio, to *Arthur Anſley* of *Bilboa*, for my Account, at the ſafe Arrival of ditto Ship in that Port - - - - -	150	—	—
Received from *John Johnſon*, an Apprentice Fee with his Son *Thomas* - - -	115	—	—
——— 22d. ———			
Debit *Ben. Bewley*, to Account of Inſurance 5*l.* for Premio of 250*l.* Inſured on Goods by the *William* of *Dublin*, *Thomas Barry* Maſter, for *Leghorn*, Acct. ſaid *Bewley* at 2*l. per Cent*, to pay 84*l. per Cent*, in Caſe of Loſs - - -	5	—	—

	£.	s.	d.
——DUBLIN, 29th *May*, 1782——			
Received from *Richard Pike*, for his Note to me 4th *May* 65*l.* 12*s.* 6*d.* deducting 23 Weeks Discount (allowed him) on said Note at 6 *per Cent* -	63	17	8
——29th.——			
Received Advice from *Henry Hall* of *Leghorn*, that he has drawn for my Account, on *Arthur Anſley* of *Bilboa*, a Bill of 550 *Spaniſh Dollars*, Value 440 *Leghorn Dollars*, which remain due to him in Acct. The ſaid Sum at 4*s.* *per Spaniſh Dollar*, or 5*s.* *per Leg. Dollar*, is	110	—	—
——*June* 1ſt.——			
Sold to *Richard Homan*, for an accepted Bill on *William Warren*, payable the 1ſt *July* next, my laſt 2 Hhds of Burgundy Wine, at 23*l.* 10*s.* *per* -	47	—	—
——4th.——			
Remitted *Loſtus* and Company of *Paris*, my Acct. *Digby* and Company's Bill on them my Favour at ſight for 2880 *Livers Tournois*, Exchange at 12¼ *per Livre*, for which delivered ſaid *Digbys*, my Draft on *Swift* and Company their Favour for - -	147	—	—
Won by wagering at a Horſe Race, and received the Bett, - - - -	11	10	—
——7th.——			
The *William of Dublin*, *Thomas Barry* Maſter, (on which I inſured 250*l.* to *Ben. Bewley*) is loſt: I have paid him, *viz.*			
Delivered him my receipt for what he owed me in Account - 51 00 00			
He has abated me 16 *per Cent.* on the 250*l.* inſured - - 40 00 00			
Paid him the Balance - 159 00 00			
	250	—	—
——10th.——			
Paid *Richard Homan*, for an Abatement on 2 Hhds. Burgundy ſold him 1ſt *june* - -	2	—	—
——14th.——			
Edward Hall of *Cadiz*, Adviſes by Letter of 19th Ulto. to have remitted *Lewis Leſtock* of *London*, my Acc their bill on *George Fitzgerald* & Co. for 1000 *Dollars* at 43¾*d.* *per*, 182*l.* 5*s.* 10*d.* *Eng.* Exc. at 10 *per Cent*	200	10	5
——16th.——			
Received from *Peter Percival*, for one 1 Hhd. Claret, Sold him. Of the other two which are wanting of 12 Tun, one was made uſe of to fill thoſe that leaked, the other was bottled for my uſe - -	12	—	—
——17th.——			
Bought a Horſe from *Thomas Truman*, for 10 *Moydores*, ready Money; and ſold him immediately to Captain *Smart*, for 20 *Piſtoles* ready Money -	3	10	—

	£.	s.	d.
——DUBLIN, 19th *June*, 1782.——			
Lewis Leſtock of *London*, has furniſhed me an Acct. Current, wherein he charges for Intereſt on his advance to the 13th Inſtant, at 6 *per Cent per Annum*, 1. 6*l.* 11*s.* 1*d. Eng.* Ex. at 10 *per Cent* - - -	7	4	2
——21ſt.——			
Settled with *David Denham*, Maſter of the Ship *Providence*, and received from him, my ½ Balance of his Account of Freight and Diſburſements, *&c.* on ſaid Veſſel - - - - -	40	—	—
——24th.——			
Received from *George Gunn* in full for Principal and 4 Months Intereſt of 50*l.* at 6 *per Cent* -	51	—	—
——28th.——			
Received Advice from *Arthur Anſley* of *Bilboa*, that he has received from *Thomas Truſty*, Maſter of the *Rover* Galley 825 *Dollars*, on my Account, in full for Principal and Premio of 150*l.* lent by me to Do. *Truſty*, payable to Do. *Anſley* at ſaid Ship's ſafe Arrival there, Ex. at 4*s.* *per Dollar*, is - -	165	—	—
——30th.——			
Paid theſe 6 Months, as *per* Book of Charges.			
	£.	s.	d.
For Rent - - -	25	00	00
For Houſe Expences - -	50	00	00
For Pocket Expences - -	25	00	00
	100	—	—

End of the *Firſt* WASTE-BOOK.

JOURNAL

JOURNAL

Nº. I.

DUBLIN, January 1st, 1782.

		£.	s.	d.
.1	CASH Dr. to Stock - - £2000 00 00			
.1	For ſo much I have in ready Money -	2000	—	—
	2d.			
.2	Claret Dr. to Caſh - - £384 00 00			
.1	Paid *Arthur Alloway*, for 12 Tun at 32*l. per.* -	384	—	—
.2	*Swift* and Co. Dr. to Caſh - £1000 00 00			
.1	Paid them *per* Receipt - - -	1000	—	—
	3d.			
.2	Ship *Bonadventure* Dr. to *Benjamin Bewley*			
	- - - £400 00 00			
.3	For Coſt of ſaid Veſſel, bought of him payable in			
	2 Months - - - - -	400	—	—
.2	5th.			
—	Claret Dr. to Caſh - - £4 00 00			
.1	Paid Cooperage and other Charges thereon -	4	—	—
	7th.			
.3	Linen Cloth Dr. to Caſh - - £287 10 00			
—	Paid Sundry for 200 Pieces, bought of them at diffe-			
.1	rent Prices amounting to - - -	287	10	—
	10th.			
.1	Caſh Dr. to Claret - - £12 00 00			
—	Received from *Charles Carleton* for 1 Hhd. -	12	—	—
.2	12th			
.3	Ship *Providence* Dr. to Notes payable £250 00 00			
—	For half of ſaid Ship, Bought of *David Denham*, for			
.3	which delivered him my Note at 1 Month -	250	—	—

DUBLIN, 15th *January*, 1782.

	£.	s.	d.
Linen Cloth Dr. to Claret - £60 00 00			
For 40 Pieces at 30*s. per*, received in Barter, from a North-Country Merchant, for 6 Hhds. at 10*l. per* Hhd - - - -	60		
18th.			
Voyage to *Rouen per* the *Ann* and *Mary*, *Ambroſe Sutton* Maſter Dr. to Caſh - £125 00 00			
For Coſt and Charges of 100 Tubs Butter, addreſſed to *Peter Lacherre*, my Account and Riſque, Amounting *per* Invoice to - - -	125		
21ſt.			
Bills and Notes Dr. to Caſh - £100 00 00			
Lent to *Edward Eliot* on his Note of 101*l.* payable 21ſt *March* next - -	100		
25th.			
Ship *Providence* Dr. to Caſh - £25 00 00			
Paid *David Denham* for my Half Repairs of ſaid Ship	25		
29th.			
Voyage to *Nantz per* the *Jenny* Galley, *Robert Scot* Maſter Dr. to Sundries - - - £107 00 00			
For the Coſt, &c of 125 Barrels Beef, conſigned to *Abel Archer*, to ſell for my Account, *viz.*	£.	s.	d.
To Meſſrs. *Swift* and Company for my Bill on them, Favour *Charles Carleton*, for the Beef - - - -	100	00	00
To Caſh, paid Duty and Fees, &c.	7	00	00
	107		
February 1ſt.			
Benjamin Bewley Dr. to Claret - £45 00 00			
Sold him in Account 1 Tun at - -	45		
3d.			
Voyage to *London per* the *Catherine*, *William Butler* Maſter Dr. to Sundries - - - £290 00 00			
For amount Invoice of Linen Cloth, conſigned to *Lewis Leſtock* there, to ſell for my Account, *viz.*			
	l.	*s.*	*d.*
To Linen Cloth, for 200 Pieces bought 7th ulto. for	287	10	00
To Caſh, paid Charges at ſhipping, &c. - - -	2	10	00
	290		

G

DUBLIN, 6th *February*, 1782.

				£.	s.	d.
.4	Tea Dr. to Sundries - -	£.288 00 00				
—	For 6 Cheſts received *per* the *Mermaid*, *Richard Rich* Maſter, from *Lewis Leſtock*, *London*, for my Account, *viz.*					
	3 Cheſts Bohea Wt. Nt. 600lb.					
	3 Do. Green Wt. Nt. 600lb.					
		l.	*s.*	*d.*		
.5	To *Lewis Leſtock* my Acct. for 220*l. Eng.* the amount of the Invoice, which at 10 *per Cent* is here - -	242	00	00		
.1	To Caſh, paid Duty, Freight, *&c.* -	46	00	00		
					288	— —
	9th.					
.3	*Benjamin Bewly* Dr. to Sundries -	£182	00	00		
—	Sold him in Account, *viz.*					
		l.	*s.*	*d.*		
.2	To Claret for 3 Tun at 44*l. per* - -	132	00	00		
.4	To Tea, for 1 Cheſt Green Wt. Nt. 200lb. at 5*s. per* - -	50	00	00		
					182	— —
	12th.					
.3	Notes Payable Dr. to *Swift* and Co.	£250	00	00		
—	For my Note to *David Denham*, 12th. *January*, for which delivered him my Draft on ſaid *Swift* and Company for like Sum - - - -				250	— —
	14th.					
.4	*Charles Carleton* Dr. to Sundries -	£165	00	00		
—	Sold him at 1 Month,					
		l.	*s.*	*d.*		
.2	To Claret for 2½ Tun at 44*l. per* -	110	00	00		
.4	To Tea for 1 Cheſt Bohea Wt. Nt. 200lb. at 5*s.* 6*d. per* -	55	00	00		
					165	— —
	17th.					
.5	Voyage to *Cadis per* the *Betty*, *John Pearl*, Maſter, Dr. to Sundries - -	£230	00	00		
—	For amount Invoice of the following Wares conſigned to *Edward Hall* there, to ſell for my Account, *viz.*					
	1500lb. Tanned Upper Leather at 6*d. per* lb.					
	190 Cwt. Hides	*l.*	*s.*	*d.*		
.2	To *Swift* and Company, for my Bill on them, Favour *Chriſtopher Kingſton*, for the Leather - -	37	10	00		
.4	To *Charles Carleton*, for the Hides bought of him in Account -	177	12	06		
.1	To Caſh, paid Duty and Fees, *&c.*	14	17	06		
					230	— —

	DUBLIN, 20th *February*, 1782.	£.	s.	d.
4	*Charles Carleton* Dr. to Caſh - - - £12 12 6			
1	Paid him the Balance of his Account - - - - -	12	12	6
1	Caſh Dr. to Tea - - - £105 00 00			
4	Received from *Richard Rigby*, for *l. s. d.* 1 Cheſt Green Wt. Nt. 200lb at 5*s. per* 50 00 00 1 Do. Bohea —— 200lb at 5*s.* 6*d.* 55 00 00	105	—	—
	24th.			
5	*Abel Archer* of *Nantz* my Acct. Dr. to Voyage to *Nantz per* the *Jenny* Galley, *Robert Scott* Maſter, - - - - - - £137 10 00			
4	For Neat Proceeds of 125 Barrels Beef, amounting, *per* Account Sales, to 2750 *Livres Tournois*, Exchange at 12*d*, *per* - - -	137	10	—
	25th.			
5	*George Gunn* Dr. to Caſh - - - £50 00 00			
1	Lent him at 6 *per Cent per Annum* - -	50	—	—
	28th.			
6	Burgundy Wine Dr. to Sundries - £207 00 00			
	For 12 Hhds. received *per* the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, from *Peter Lacherre* of *Rouen*, in Return for my Butter *l. s. d.*			
3	To Voyage to *Rouen per* Do. Ship, for the Nt. Proceeds of 100 Tubs formerly conſigned Do. *Lacherre*, to ſell for my Account, amounting, as *per* Acct. Sales now received to - - 157 10 00			
1	To Caſh, paid Duty, and Freight, &c. 49 10 00	207	—	—
	2d *March*.			
5	*William Warren* Dr. to Ship *Bonadventure* £100 00 00			
2	For Freight to *Barbadoes* payable to me, by him in one Month - - - -	100	—	—
	3d.			
6	Bottomry Dr. to Meſſrs. *Swift* and Co. £200 00 00			
2	Lent *Joſeph Miller* Maſter of the *Bonadventure* Galley by my Bill on Do. Company at Sight, to be repaid with 15*l.* Premio, at her ſafe arrival at *Barbadoes*	200	—	—
	4th.			
3	*Benjamin Bewly* Dr. to *Lewis Leſtock* of *London*, my Account - - - - - - - £219 00 00			
5	For the Former's accountable Receipt to me, for which delivered him my Bill on the Latter his favour, at 21 days Sight, 200*l. Eng.* Exa. at 9½ *per Cent*	219	—	—

DUBLIN, 6th March, 1782

		£.	s.	d.
Cash Dr. to Burgundy Wine - - £24 10 00				
For 1 Hhd. Sold *John Judd, per* his Draft on *Benjamin Bewly*, taken as Cash - - -		24	10	—
Cash Dr. to Sundries - - £133 00 00				
Received from *Richard Pike* for the following sold him, *viz.*	*l. s. d.*			
To Burgundy Wine, for 1 Hhd. -	23 00 00			
To Tea, for 1 Chest Green Wt. Nt. 200lb at 5*s.* 3*d. per* - - - -	52 10 00			
To Do. for 1 Chest Bohea Wt. Nt. 200lb at 5*s.* 9*d. per* - - - -	57 10 00			
		133	—	—
8th.				
General Account of Wares Dr. to Sundries £132 6 00				
For 10 Hhds. Tallow bought of *William Ford*, Nt. 94*C.* 2*q.* at 28*l. per* Tun				
	l. s. d.			
To Cash, paid in Part - - -	50 00 00			
To Burgundy Wine for 3 Hhds. delivered him at 21*l. per* - -	63 00 00			
To Notes payable, for my Note at 1 Mo. for Balance - - - -	19 6 00			
		132	6	—
Note, This *General Account of Wares* includes all such Goods as are bought for *Exportation* on *my own* Account.				
12th.				
General Account of Wares Dr. to Notes payable £159 14 4½				
Bought from *Christopher Kingston*, on my Notes payable 6 Months	*l. s. d.*			
1200lb Tanned upper Leather at 6½*d. per* - -	31 5 00			
1000lb Do. Sole at 6½*d. per* -	28 2 6			
130 Ox Hides Nt. 105*C.* 2*q.* 14lb at 19*s. per C.* - - -	100 6 10½			
		159	14	4½

DUBLIN, 15th *March*, 1782.

			£.	s.	d.
.7	General Account of Wares Dr. to Sundries - - - - -	£142 1 8			
	For the following bought of *John Jones*, for which delivered him as under	*l. s. d.*			
	6 Hhds. Tallow Wt. Nt. 3 Tun at 30*l.* *per* Tun - - - - -	90 00 00			
	1000lb Tanned upper Leather at 6*d.* *per* lb - - - - -	25 00 00			
	1000lb Do. Sole at 6½*d.* *per* -	27 1 8			
		142 1 8			
		l. s. d.			
.2	To Claret for 1 Tun at - - -	45 00 00			
.6	To Burgundy Wine, for 2 Hhds. at 23*l.*	46 00 00			
.5	To *William Warren*, for mine on him to ſaid *Jones* payable 1ſt *April*, for Balance - - -	51 1 8			
			142	1	8
	19th.				
	Sundries Dr. to *William Warren* -	23 00 00			
	For the 2 following Bills of Meſſrs. *Digby* of *London* on me, Favour Do. *Warren*, to be allowed him in Account, *viz.*				
		l. s. d.			
.2	Ship *Bonadventure*, for one, for the premio of inſuring 460*l.* on her to *Barbadoes* - - - - - -	15 6 8			
.6	Bottomry, for the other, for the Premium, &c. of inſuring 230*l.* the Prin-				
.5	cipal and Premio of 200*l.* lent by me to *Joſeph Miller*, Maſter of ſaid Ship bound to *Barbadoes* - - -	7 13 4			
			23	—	—
	20th.				
.3	Notes payable Dr. Sundries -	£155 1 4½			
	Paid my Note to *Chriſtopher Kingſton*, 12th inſtant, 159*l.* 14*s.* 4½*d.* deducting 6 Months diſcount, at 6 *per Cent per Annum*, as follows, *viz.*				
		l. s. d.			
.4	To Bills and Notes for *Edward Elliot's* Note to me due 21ſt inſtant, delivered ſaid *Kingſton* - -	101 00 00			
.1	To Caſh, for Balance - - -	54 1 4½			
			155	1	4½

DUBLIN, 22d *March*, 1782.

		£.	s.	d.
.5 — .4	*Lewis Leſtock* of *London* my Acct. Dr. to Voyage to *London per* the *Catharine*, *William Butler* Maſter - - - - - £328 10 00			
	For Neat Proceeds of 200 Pieces Linen Cloth, amounting (*per* Account Sales) to 300*l. Eng.* Exa. at 9½ *per Cent* - - - -	328	10	—
	24th.			
.6 —	Voyage to *Nantz per* the *Dolphin Robert Fiſher* Maſter Dr. to Sundries - - £231 00 00			
	For Coſt &c. of the following Wares conſigned to *Abel Archer* there to ſell for my Account, *viz.*			
		l.	*s.*	*d.*
.7	To General Account of Wares, for 16 Hhds. Tallow bought the 8th and 15th for - - - -	222	6	00
.1	To Caſh, paid Duty and Fees, &c. -	8	14	00
		231	—	—
	27th.			
.6 —	Voyage to *Bilboa*, *per the Ann* and *Mary*, *Ambroſe Sutton* Maſter Dr. to Sundries - £217 00 00			
	For the following Wares conſigned to *Arthur Anſley* there, to ſell for my Account	*l.*	*s.*	*d.*
	2200lb Tanned upper Leather bought the 12th and 15th for -	56	5	00
	2000lb Sole Do. bought 12th and 15th for - -	55	4	2
	130 Ox Hides bought 12th for	100	6	10½
.7	To General Account of Wares, for the Amount - -	211	16	10½
.1	To Caſh, paid Duty and Fees, &c. -	5	3	11½
		217	—	—
	29th.			
.1 —	Caſh Dr. to *Abel Archer* of *Nantz*, my Account - - - - - £78 2 6			
.5	Received of *Thomas Bell* for my Draft of 1500 *Livres Tournois* at 12½*d. per*, on ſaid *Archer*, Favour *Samuel Spence* there at Usa. - - -	78	2	6
	31ſt.			
.6 —	Meſſrs. *Loftus* and Company of *Paris* my Account Dr. to Meſſrs. *Swift* and Company - £125 00 00			
.2	Remitted the Former the Latter's Draft of 2500 *Livres Tournois* on *Peter Lamy* there, at Usa. Favour Do. *Loftus*, Value in Account with Do. *Swift* and Company, at 12*d. per*, is - - -	125	—	—

DUBLIN, 3d *April*, 1782.

				£.	s.	d.
	Sundries Dr. to *Abel Archer* of *Nantx*, my Account	£76	11 3			
	Received for his Draft on *William Ford*, my Favour for 1500 *Livres Tournois*, at 12½*d. per*, *viz.*					
		l.	*s.* *d.*			
.3 .1	Notes payable for mine to said *Ford*, now taken up	19	6 00			
	Cash for Balance	57	5 3			
.5				76	11	3
	5th.					
.7	Bonds Dr. to Stock	£800	00 00			
.1	For the following received from the Executors of my Uncle *John*, left me as a Legacy, *viz.*					
		l.	*s.* *d.*			
	Henry Harding's Bond for 500*l.* Principal, bearing Interest at 6 *per Cent per Annum*, from the 25th ulto.	500	00 00			
	Gregory Grace's for 300*l.* Principal, bearing Interest at 6 *per Cent per Annum*, from All-hallow-Tide last	300	00 00			
				800		
	8th.					
.7	Wares from *Leghorn* Dr. to Sundries	£205	00 00			
	For the following received *per* the *Hopeful George Quarrel* Master from *Henry Hall* of ditto Place for my Account, *viz.*					
	50 Chests Florence Wine					
	50 Ditto Oil;					
		l.	*s.* *d.*			
.7	To *Henry Hall* my Acct. for 680 *Leghorn Dollars*, the Amt. of the Inv. at 5*s. per Dollar*	170	00 00			
.1	To Cash, paid Duty and Fees, &c.	35	00 00			
				205		
.1	Cash Dr. to Sundries	£152	00 00			
	Received from *John Tisby*, for the following sold him *viz.*					
		l.	*s.* *d.*			
.2	To Claret, for 2 Tun at 44*l. per*	88	00 00			
.6	To Burgundy Wine, for 2 Hhds. at 23*l. per*	46	00 00			
.7	To Wares from *Leghorn* for					
	5 Chests Florence Wine at 2*l.* 6*s. per*	11	10 00			
	2 Do. Oil at 3*l.* 5*s. per*	6	10 00			
		18	00 00			
				152		

	DUBLIN, 11th. *April*, 1782.	£.	s.	d.
.1 — .6	Cash Dr. to *Loftus* and Company of *Paris*, my Account - - - £119 8 9 Received from *Benjamin Bewley*, for my Draft on them, favour *Paul Roberts*, at Usance 2340 *Livres*, Exchange at 12¼*d. per* - - -	119	8	9
	13th.			
.2 —	Claret Dr. to Sundries - - £300 00 00 For 10 Tun received *per* the *Eagle*, *John Grainger* Master from *Peter Laroche* of *Bourdeaux*, for my Account *viz*			
.5	To *Lewis Leſtock London*, my Acct. for Do. *Laroche's* Draft of 125*l.* 8*s.* 4*d.* on him; Value at *Bourdeaux* 2800 *Livres Tournois* (the Amount of do. Claret) at 32½*d. per* △ Exchange between *London* and *Dublin*, at 10 *per Cent*, is here - - -	137	19	2
.1	To Cash, paid Duty and Freight, &c.	162	00	10
		300	—	—
	16th.			
.1 — .7	Cash Dr. to Wares from *Leghorn* - £55 10 00 Received from *Richard Pike*, for the following			
		l.	*s.*	*d.*
	10 Cheſts Florence Wine, at 2*l.* 6*s.* -	23	00	00
	10 Do. Oil, at 3*l.* 5*s.* -	32	10	00
		55	10	—
	17th.			
.2 — .1	*Swift* and Company Dr. to Cash £150 00 00 Paid them *per* Receipt - - - - - - -	150	—	—
	20th.			
.7 — .5	Voyage from *London* to *Nantz*, *per* the *George* of *Briſtol*, *Adam Bray* Master Dr. to *Lewis Leſtock* my Account - - - - - £79 15 00 For Coſt and Charges of 3 Hhds. Tobacco, conſigned by Do. *Leſtock*, to *Abel Archer* there to ſell for my Account, amounting (as *per* Invoice) to 72*l.* 10*s. Eng.* Exchange at 10 *per Cent* -	79	15	—
	23d.			
.8 — .5	*Edward Hall* my Acct. Dr. to Voyage to *Cadiz*, *per* the *Betty*, Captain *Pearle* - - - £305 00 00 For Neat Proceeds of Leather and Hides, amounting *per* Sales to 1525 *Dollars*, Exa. at 4*s. per Dollar*	305	—	—

	DUBLIN, 25th *April*, 1782.		£.	s.	d.
.8	Hops Dr. to Sundries - - -	£356 17 9			
	For 20 Bags Nt. 70*C.* received *per* the *Whale* of *Cork*, *George Hartwell* Master, from *Lewis Lestock*, *London*, by my Order, and for my Account.				
		l. *s.* *d.*			
.5	To *Lewis Lestock* my Acct. for 245*l.* *Eng.* the Amount of the Invoice, at 9¾ *per Cent*, is - -	268 17 09			
.1	To Cash, paid Freight, Duty, &c. -	88 00 00			
			356	17	9
.1	Cash Dr. to Hops - - -	£42 00 00			
.8	Received from *Luke Floyd* for 2 Bags Nt. 7*C.* at 6*l.* *per C.* - -		42	—	—
	—28th.—				
	Sundries Dr. to Hops -	£63 00 00			
	For 3 Bags, sold *John Hart*, Nt. 10*C.* 2*q.* at 6*l.* *per C.*				
		l. *s.* *d.*			
.4	Bills and Notes, for *Mathew Mead's* of 50*l.* payable the 1st of *August*, received from said *Hart* in payment for	47 10 00			
.1	Cash, for Balance - - -	15 10 00			
			63	—	—
.8	—30th—				
.1	Cash Dr. to Acct. of Insurance -	£5 5 00			
.9	Received from *William Ford*, for the Premium of insuring 350*l.* to him, on Wares in the *Eagle*, *John Grainger* Master, for *Bilboa*, at 1½ *per Cent* -		5	5	—
	—2d *May*—				
.6	*Loftus* and Company of *Paris* my Account Dr. to Sundries - - -	£61 14 00			
	For their Draft on me, Favour *Richard Ruby* at Sight, 1234 *Livers Tournois* Exa. at 12*d.* *per Livre*				
	For which delivered said *Ruby* the following				
.7	To Wares from *Leghorn*, for				
		l. *s.* *d.*			
	5 Chests Florence Wine at 2*l.* 6*s.* *per* 5 Do. Oil at 3*l.* 5*s.* *per*	27 15 00			
.6	To Burgundy Wine, for 1 Hhd. -	23 00 00			
.1	To Cash, paid for Balance - -	10 19 00			
			61	14	—

DUBLIN, 4th *May*, 1782.

		£.	s.	d.
.4	Bills and Notes Dr. to Hops - £65 12 6			
.8	Sold to *Richard Pike*, on his Note paya. 6 Months.			
	3 Bags Nt. 10C. 2q. at 6*l.* 5*s.* *per* C. -	65	12	6
	7th.			
.9	Profit and Loſs Dr. to Voyage from *London* to *Nantz*			
—	*per* the *George* of *Briſtol*, *Adam Bray* Mas. £79 15 00			
.7				
	For the Coſt, &c. of 3 Hhds. Tobacco, loſt by ſaid Ship - - - - -	79	15	—
	9th.			
.5	*Lewis Leſtock* of *London* my Account Dr. to *Loſtus*			
—	and Company of *Paris* my Account - £110 00 00			
.6				
	For the former's Draft of 750 △ on the Latter, for my Account, at 32*d.* *per* 100*l.* *Eng.* Exa. at 10 *per Cent* - - - -	110	—	—
	11th			
.8	*Arthur Anſley* my Account Dr. to Voyage to *Bilboa*			
—	*per* the *Ann* and *Mary*, *Ambroſe Sutton* Maſter			
.6	£240 00 00			
	For Nt. Proceeds of Tanned Leather and Hides, amounting *per* Sales to 1200 Pieces of ½ at 4*s.* *per*, is - - -	240	—	—
	12th.			
.4	Bills and Notes Dr. to Sundries - £38 16 00			
—	For *Luke Floyd's* Note of 40*l.* payable 10th *November*			
	diſcounted to *John Johnſon*, viz.			
	l. s. d.			
.8	To Hops, for a Bags Nt. 7C. at 5*l.* 10*s* *per* - } 38 10 00			
.1	To Caſh returned him - - 00 6 00			
		38	16	—
	14th.			
.5	*Henry Hall* of *Leghorn* my Account Dr. to Caſh			
—	£59 00 00			
.1	Paid *Bernard Brewer* for ſaid *Hall's* Draft on me, to *Digby* and Company, Endorſed by them to ſaid *Brewer* for 240 Dollars, Exa. at 4*s.* 11*d.* *per Dollar* - - - -	59	—	—

DUBLIN, 17th *May*, 1782.

		£.	s.	d.
.8	Caſh Dr. to Bonds - - - £309 00 00			
.7	Received from *Gregory Grace*, in full for Principal and Half a Year's Intereſt, having delivered up his Bond - - -	309		
	19th.			
.6	Bottomry Dr. to Caſh - £150 00 00			
.8	Lent to *Thomas Truſty* Maſter of the *Rover* Galley, to be repaid with 15*l.* Premium, to *Arthur Anſley* of *Bilboa*, at her ſafe Arrival there -	150		
.8	Caſh Dr. to Profit and Loſs £115 00 00			
.9	Received from *John Johnſon* as an Apprentice Fee with his Son *Thomas* - - -	115		
	22d.			
.3	*Benjamin Bewly* Dr. to Acct. of Inſurance £5 0 0			
.9	For the Premium of inſuring 250*l.* to him, on Wares in the *William* of *Dublin*, *Thomas Barry* Maſter, for *Leghorn*, at 2 *per Cent*, is - - -	5		
	25th.			
.8	Caſh Dr. to Bills and Notes £63 12 8			
.4	Received from *Richard Pike*, for his Note of 65*l.* 12*s.* 6*d.* allowing him Diſcount for 23 Weeks at 6 *per Cent per Annum* - -	63	17	8
	29th.			
.7	*Henry Hall* of *Leghorn* my Account Dr. to *Arthur Anſley*, *Bilboa* my Account - £110 00 00			
.8	For the Former's Draft of 550 *Spaniſh* Dollars on the Latter, for my Account, equal to 440 *Leghorn* Dollars, being the Balance due to ſaid *Hall*, which Sum at 4*s.* *per Spaniſh* Dollar, or 5*s.* *per Leghorn* Dollar is - - -	110		
	1ſt *June*.			
.5	*William Warren* Dr. to Burgundy Wine £47 0 0			
.6	Sold to *Richard Homan* for an accepted Bill on ſaid *Warren* payable the 1ſt *July* next, to be allowed to me by ſaid *Warren* in Account, viz. 2 Hhds. at 23*l.* 10*s.* *per* Hhd. -	47		

DUBLIN, 1st *June*, 1782.

Loftus and Company of *Paris* my Account Dr. to *Swift* and Company - - £147 00 00

For *Digby* and Company's Draft on the Former, my favour, remitted them for 3880 *Livres Tournois*, Exa. at 12½*d. per Livre*, for which delivered said *Digby* and Company my Draft on the Latter, their favour for like Sum - - - 147 — —

4th.

Cash Dr. to Profit and Loss - - - £11 10 00

Won by Wagering at a Horse Race - - - 11 10 —

7th.

Acct. of Insurance Dr. to Sundries £210 00 00

Paid to *Benjamin Bewley* in full for 250*l.* formerly insured to him on Wares in the *William* of *Dublin*, *Thomas Barry* Master, now lost, he abating me 16*l. per Cent* on the whole

	l.	*s.*	*d.*
To *Benjamin Bewly* for what he owed in Account, now discharged	51	00	00
To Cash, paid for Balance - -	159	00	00

210 — —

10th

Burgundy Wine Dr. to Cash - - £2 00 00

Paid *Richard Homan*, for an Abatement on 1 Hhd. sold him 1st *June* - - - 2 — —

14th.

Lewis Leslock of *London* my Acct. Dr. to *Edward Hall* of *Cadiz* my Account - - - £200 10 5

For the Latter's Bill on *George Fitzgerald* and Co. remitted to them by the Former on my Account, Advised *per* said *Hall's* Letter of 9th ulto. 1000 *Dollars* at 43½*d. per Dollar*, 182*l.* 5*s.* 10*d. Eng.* Exchange at 10 *per Cent* - - - 200 10 5

16th.

Sundries Dr. to Claret - - £20 00 00

For the last of my old Parcel, disposed of as follows.

	l.	*s.*	*d.*
Cash for 1 Hhd. sold *Peter Percival* -	12	00	00
Charges, for 1 Do. bottled for my own Use - - -	8	00	00

20 — —

1 Used to fill such as leaked.

DUBLIN, 17th *June*, 1782.

		£.	s.	d.
.8	Cash Dr. to Profit and Loss - - - £3 10 0			
.9	Gained by a Horse bought and sold immediately -	3	10	—
	19th			
	Cr. *Lewis Leftock*, *London*, my Acct. 6*l.* 11*s.* 1*d. Eng.* for the Interest of his Advance of my affairs, unto the 15th Currt. at 6 *per Cent per Annum*, as *per* Account furnished me - - -	6	11	1
	21st.			
.8	Cash Dr. to Ship *Providence* - - - £40 00 00			
.3	Received from Captain *Denham*, for my ⅓ Balance of his Account of Freight and Disbursements on said Vessel - - - -	40	—	—
	24th			
	Cash Dr. to Sundries - - £51 00 00			
.8	Received from *George Gunn* in full for Principal, and 4 Months Interest of 50*l.* at 6 *per Cent per Annum*			
	l. s. d.			
.5	To said *Gunn*, for the Principal - - - 50 00 00			
.9	To Profit and Loss, for the Interest - - 1 00 00	51	—	—
	28th.			
.8	*Arthur Anfley* of *Bilboa* Dr. to Bottomry £165 0 0			
.6	For 825 Dollars, which said *Anfley* advises me he has received from *Thomas Truſty* Master of the *Rover* Galley, in full for the Principal and Premium of 150*l.* lent by me to said *Truſty*, payable to said *Anfley* at said Ship's Arrival there, at 4*s. per*, is	165	—	—
	30th.			
.8	Charges Dr. to Cash - - £100 00 00			
.8	Paid these 6 Months past, as *per* Book of Charges	100	—	—

End of the *First* JOURNAL.

LEGER,

LEGER,

No. I.

1782.

A.		B.		C.	
	Fo.		Fo.		Fo.
Archer Abel *m. a.*	4.	Bewley Ben. -	3.	Caſh - -	1 8.
Anſley Arthur -	8.	Bills and Notes -	4.	Claret - -	2.
		Burgundy Wine -	6.	Carleton Charles -	4.
		Bottomry - -	6.	Charges - - -	8.
		Bonds - - - -	7.		
		Balance - - -	10.		

D.		E.		F.	
	Fo.		Fo.		Fo.

G.		H.		I.	
	Fo.		Fo.		Fo.
Gunn George -	5.	Hall Henry of Leghorn *m. a.*	7.	Inſurance (Acct. of)	9.
General Account of Wares -	7.	Hops - -	8.		
		Hall Edward, Cadiz *m. a.*	8.		

K.		L.		M.	
	Fo.		Fo.		Fo.
		Linen Cloth -	3.		
		Leſtock Lewis of London *m. a.*	5.		
		Loftus and Co. of Paris *m. a.*	6.		

N.

Fo.
Notes Payable - 3.

O.

Fo.

P.

Fo.
Profit and Loſs - 9.

Q.

Fo.

R.

Fo

S.

Fo.
Stock - 1.
Swift and Company 2.
Ship Bonadventure 2.
Ship Providence - 3.

T.

Fo.
Tea - - 4.

V.

Fo.
Voyage to Rouen - 3.
——to Nantz per the Jenny - 4.
——to London, &c. 4.
——to Cadiz, &c. 4.
——to Nantz per the Dolphin 6.
——to Bilboa - 6.
——from London to Nantz per the George - 7.

W.

Fo.
Warren William - 5.
Wares from Leghorn 7.

X.

Fo.

Y.

Fo.

Z.

Fo.

1782		Stock	Dr.		£.	s.	d.
		To Balance, for my neat Capital -		10	3146	7	4

1782		Cash	Dr.				
Jan.	1	To Stock for so much I have in Ready Money		1	2000	—	—
	10	To Claret received from *Charles Carleton* -		2	12	—	—
Feb.	20	To Tea received from *Richard Ruby*		4	105	—	—
Mar.	6	To Burgundy Wine received from *Ben. Bewly*		6	24	10	—
	—	To Sundries received from *Richard Pike*			133	—	—
	29	To *Abel Archer, Nantz,* my Acct. received from *Thomas Bell* - -		5	78	2	6
April	3	To Do. my Acct. received from *William Ford,*		5	57	5	3
	9	To Sundries received from *John Tisby,*			152	—	—
	11	To *Loftus* and Company my Account received from *Benjamin Bewly*		6	119	8	9
	16	To Wares from *Leghorn* received from *Richard Pike* - -		7	55	10	—
	25	To Hops received from *Luke Floyd*		8	42	—	—
	28	To Do. received from *John Hart*		8	15	10	—
	30	To Insurance received from *William Ford,*		9	5	5	—
		Transferred to Folio 8 -			2799	11	6

1782		Contra Cr.	£	s.	d.
Jan.	1	By Caſh for ſo much I have in ready Money	1 2000	—	—
Apri	5	By Bonds received from the Executors of my Uncle *John* as a Legacy -	7 800	—	—
		By Profit and Loſs for my neat Gain theſe ſix Months - - -	9 346	7	4
			3146	7	4

1782		Contra Cr.			
Jan.	2	By Claret paid *Arthur Alloway* -	2 384	—	—
—		By *Swift* and Company, paid them *per* Receipt	2 1000	—	—
	5	By Claret, paid Cooperage, *&c.* -	2 4	—	—
	7	By Linen Cloth, paid ſeveral -	3 287	10	—
	18	By Voyage to *Rouen*, paid Coſt of Butter *&c.*	3 125	—	—
	21	By Bills and Notes, lent *Edward Elliot*	4 100	—	—
	25	By Ship *Providence*, paid *David Denham*	3 25	—	—
	29	By Voyage to *Nantz per* the *Jenny* paid Duty, *&c.* - -	4 7	—	—
Feb.	3	By Voyage to *London &c.* paid Duty *&c.*	4 2	10	—
	6	By Tea, paid Duty, *&c.* -	4 46	—	—
	17	By Voyage to *Cadiz*, paid for making up Hides, Duty, *&c.* - -	5 14	17	6
—		By *Charles Carleton*, paid him the Balance of his Account - - -	4 12	12	6
	24	By *George Gunn*, lent him at Intereſt -	5 50	—	—
	28	By Burgundy Wine, paid Duty, Freight, *&c.*	6 49	10	—
Mar.	8	By General Acct. of Wares, paid *William Ford*	7 50	—	—
	20	By Notes payable, paid *Chriſtopher Kingston*	3 54	1	14½
	24	By Voyage to *Nantz per* the *Dolphin*, paid Duty, *&c.* - - -	6 8	14	—
	27	By Voyage to *Bilboa*, *&c.* paid Duty, *&c.*	6 5	3	11½
April	8	By Wares from *Leghorn*, paid Do. do. -	7 35	—	—
	13	By Claret, paid Duty, Freight, *&c.*	2 162	—	10
	17	By *Swift* and Company, paid them *per* Receipt - - - -	2 150	—	—
	25	By Hops, paid Duty, Freight, *&c.* -	8 88	—	—
May	2	By *Loftus* and Company my Account, paid *Richard Ruby*, - - -	6 10	19	—
	12	By Bills and Notes, paid *John Johnſon* -	4	6	—
			2672	5	2

1782		Claret Dr.	Tun	Hhd.	£.	s.	d.
Jan.	2	To Cash, bought from *Arthur Alloway* at 32*l. per* -	12		1 384		
	5	To Cash paid Cooperage, *&c.*			1 4		
April	13	To Sundries, received *per* the *Eagle* from *Peter Laroche* -	10		300		
		To Profit and Loss, gained hereby			9 124		
			22	—			
					812		

1782		Swift and Co. Drs.			
Jan.	2	To Cash, paid you *per* Receipt	1	1000	
April	17	To Do. *per* Do. - -	1	150	
				1150	

1782		Ship Bondadventure Dr.				
Jan.	3	To *Ben. Bewley*, bought from him at 2 Months	3	400		
May	19	To *William Warren*, for the Premio of insuring 460*l.* on her Voyage to *Barbadoes* - -	5	15	6	8
		To Profit and Loss, gained hereby -	9	84	13	4
				500		

1782		Contra	Cr. Tun	Hhd.	£.	s.	d.
Jan.	10	By Cash, sold *Charles Carleton*, -		1	12	—	—
	15	By Linen Cloth delivered in Barter at 40*l. per* Tun -	1	2	60	—	—
Feb.	1	By *Ben. Bewley*, sold Do. in Account	1		45	—	—
	9	By *Ben. Bewley*, sold Do. in Account at 44*l. per* - -	3		132	—	—
	14	By *Charles Carleton*, sold Do. at 1 Month, at 44*l. per* -	2	2	110	—	—
Mar.	15	By General Account of Wares, sold *John Jones* - - -	1		45	—	—
April	9	By Cash, sold *John Tisby* at 44*l. per*	2		88	—	—
June	16	By Sundries - - -		2	20	—	—
		—Used in filling those that leaked		1			
		By Balance, remaining unsold -	10		300	—	—
			22		812	—	—

1782		Contra	Cr.		
Jan.	29	By Voyage to *Nantz*, for my Draft on you to *Charles Carleton*, - - -	4	100	— —
Feb.	12	By Notes payable, for Do. to *David Denham* - - - -	3	250	— —
	17	By Voyage to *Cadiz*, for Do. to *Christoper Kingston* - - -	5	37	10 —
Mar.	3	By Bottomry for Do. to *Joseph Miller*	6	200	— —
	31	By *Loftus* and Co. for your Draft on *P. Lamy* to said *Loftus* and Company - -	6	125	— —
June	1	By Do. for my Draft on you to *Digby* and Company - - -	6	147	— —
		By Balance due to me -	10	290	10 —
				1150	— —

1782		Contra	Cr.		
Mar.	2	By *William Warren*, for the Freight to *Barbadoes*, payable 1 Month - -	5	100	— —
		By Balance for her present Value -		400	— —
				500	— —

1782		Benjamin Bewley Dr.	£.	s.	d.
Feb.	1	To Claret ſold him in Account - - - -	2	45	— —
	9	To Sundries ſold him in Account -		182	— —
Mar.	4	To *Lewis Leſtock* for my Draft on him your Favour - - - -	5	219	— —
May	2	To Acct. of Inſurance, for the Premium of 250*l.* inſured on the *William*	9	5	— —
				451	— —

1782		Linen Cloth Dr.	Pieces			
Jan.	7	To Caſh, bought from ſeveral	200	1	287	10 —
	15	To Claret, received in Barter at 30*per*	40	2	60	— —
			240		347	10 —

1782		Ship Providence Dr.			
Jan.	12	To Notes payable for my half of ſaid Ship bought from *David Denham* -	3	25	— —
	25	To Caſh, paid *David Denham* for my ½ Repairs - -	1	25	— —
		To Profit and Loſs, gained hereby -		40	— —
				315	— —

1782		Notes Payable Dr.	*l.*	*s.*	*d.*	No.			
Feb.	12	To *Swift* and Co. for mine from *David Denham*, -	250	00	0	1	2	250	— —
Mar.	20	To Sundries for mine taken up from *Chriſtopher Kingston*, for -	159	14	4½	2		155	1 4½
April	3	To *Abel Archer* my Acct. for mine from *William Ford*	19	6	0	3	5	19	6 —
		To Profit and Loſs, gain'd by Diſcount hereby						4	13 —
								429	— 4½

1782		Voyage to Rouen *per* the Ann and Mary, Ambroſe Sutton Maſter Dr.			
Jan.	18	To Caſh, for amount Invoice 100 Tubs Butter conſigned *Peter Lacherre*, my Acct.	1	125	— —
		To Profit and Loſs, gained hereby - -		32	10 —
				157	10 —

1782		Contra	Cr.		£.	s.	d.
Jan.	3	By Ship *Bonadventure*, bought from *Benjamin Bewley* at 2 Months -		2	400	—	—
June	7	By Acct. of Insurance, for what he owed me in Account, now discharged - -		9	51	—	—
					451	—	—

1782		Contra	Cr. Piece				
Feb.	3	By Voyage to *London*, consigned to *Lewis Leslock* for my Account -	200	4	287	10	—
		By Balance remaining unsold - -	40	10	60	—	—
			240		347	10	—

1782		Contra	Cr.				
June	21	By Cash, received from Captain *Denham* for my ½ Freight and Disbursements, &c. -		1	40	—	—
		By Balance, for the present Value of my ½		10	275	—	—
					315	—	—

1782		Contra	Cr. *l.*	*s.*	*d.*	No.				
Jan.	12	By Ship *Providence*, for mine pass'd *D. Denham* at 1 Mo.	250	00	0	1	3	250	—	—
Mar.	8	By General Acct. Wares for mine passed *William Ford* at 1 Mo. - -	19	6	0	2	7	19	6	—
	12	By General Account Wares for mine passed *Christopher Kingston*, at 6 Mo. -	159	14	4½	3	7	159	14	4½
								429	—	4½

1782		Contra	Cr.				
Feb.	28	By Burgundy Wine, for Nt. Proceeds of 100 Tubs Butter, amounting *per* Sales to		6	157	10	—

1782 **Bills and Notes** Dr.

			l.	s.	d.	No.		£.	s.	d.
Jan.	21	To Cash, for *Edward Elliot's* payable 1 *March* next, received of said *Elliot* -	101	00	00	1	1	100	—	—
April	28	To Hops, for *Mat. Mead's* payable 1 *August* next, received from *John Hart*	50	00	00	2	8	47	10	—
May	4	To Do. for *Richard Pike's* payable 6 Mo. received from said *Pike* -	65	12	6	3	8	65	12	6
	12	To Sundries, for *Luke Floyd's* payable 10 *November* to *John Johnson* - -	40	00	00	4		38	16	—
								251	18	6

1782 **Voyage to Nantz *per* the Jenny Galley, Robert Scott Master Dr.**

Jan.	29	To Sundries, for Amount Invoice of 125 Barrels Beef consigned to *Abel Archer*, my Acct.						107	—	—
		To Profit and Loss, gained hereby - -					9	30	10	—
								137	10	—

1782 **Voyage to London *per* the Catharine of Dublin, W. Butler Mast. Dr.**

Feb.	3	To Sundries, for Amt. Invoice of 200 Pieces Linen Cloth consigned *Lewis Lestock* my Acct.						290	—	—
		To Profit and Loss, gained hereby - -					9	38	10	—
								328	10	—

1782 **Tea** Dr.

			Green lb.	Bohea lb.				
Feb.	6	To Sundries, for Amount Invoice of 6 Chests from *Lewis Lestock*, my Account -	600	600			288	— —
		To Profit and Loss, gained hereby -				9	32	— —
							320	— —

1782 **Charles Carleton** Dr.

Feb.	14	To Sundries sold him at 1 Month - - -						165	—	—
	17	To Cash, in full - - - -					1	12	12	—
								177	12	6

1782		Contra	l.	s.	d.	No.		£.	s.	d.
Mar.	20	By Notes payable, for *Edward Elliot's* passed *Chriſtopher Kingston* - -	101	00	00	1	3	101	—	—
May	25	By Caſh, for *Rich. Pike's* diſcounted to him at 6 *per C.*	65	12	6	2	1	63	17	8
		By Balance for *Math. Mead's* remaining on Hands -	50	00	00	3	8	47	10	—
		By Balance, for *Luke Floyd's* remaining on Hands -	40	00	00	4	8	38	16	—
		By Profit and Loſs, loſt by Diſcount -					9		14	10
								251	18	6

1782		Contra	Cr.			
Feb.	25	By *Abel Archer* my Acct. for Nt. Proceeds of 125 Barrels Beef, - -			5	137 10 —

1782		Contra	Cr.			
Mar.	22	By *Lewis Leſtock* my Acct. for Nt. Proceeds of 200 Pieces Linen Cloth - -			5	328 10 —

1782		Contra	Cr.				
			Green lb.	Bohea lb.			
Feb.	9	By *Ben. Bewly*, ſold him in Acct. 1 Cheſt at 5*s. per* lb. -	200		3	50	—
	14	By *Charles Carleton*, ſold him at 1 Mo. 1 Cheſt at 5*s.* 6*d.*		200	4	55	—
	20	By Caſh, ſold *Richard Ruby* 2 Cheſts at - - -	200	200	1	105	—
Mar.	6	By Caſh, ſold *Richard Pike* 2 Cheſts at -	200	200	1	110	—
			600	00		320	—

1782		Contra	Cr.			
Feb.	17	By Voyage to *Cadiz*, for Amount Hides bought in Account - - -			5	177 12 6

1782 Lewis Leſtock of London *M. A.* Dr.

		English l. s. d.	Exa.		£. s. d.
Mar. 22	To Voyage *per* the *Catharine*, for Nt. Proceeds of 200 Pieces Linen Cloth	300 00 00	9½	4	328 10 —
May 9	To *Loſtus* and Company for your Draft on them	100 00 00	10	6	110 — —
June 14	To *Edward Hall* for his Bill on *George Fitzgerald* and Company -	182 5 10	10	8	200 10 5
	To Balance, due to you	287 3 7	8⅓	10	311 2 2½
		869 9 5			950 2 7½

1782 Voyage to Cadiz *per* the Betty, John Pearl Maſter Dr.

				£. s. d.
Feb. 17	To Sundries for Amt. Invoice of Leather and Hides conſigned *Edward Hall* my Account			230 — —
	To Profit and Loſs gained hereby -		9	75 — —
				305 — —

1782 George Gunn Dr.

				£. s. d.
Feb. 24	To Caſh, lent you at Intereſt at 6 *per C. per An*		1	50 — —

1782 Abel Archer of Nantz *M. A.* Dr.

		Livres	Ex. d.	£. s. d.
Feb. 25	To Voyage thereto *per* the *Jenny* for Nt. Proceeds Beef my Acct	2750	12	137 10 —
	To Balance due to you - -	250	12	12 10 —
	To Profit and Loſs, gained by Ex. hereby - - -			4 13 9
		3000		154 13 9

1782 William Warren Dr.

				£. s. d.
Mar. 2	To Ship *Bonadventure*, for Freight to *Barbadoes*		2	100 — —
June. 1	To Burgundy Wine, for *James King*'s Bill on you to *Richard Homan* - - -			47 — —
				147 — —

1782		Contra Cr.	English l. s. d.	Ex.		£.	s.	d.
Feb.	6	By Tea, for Amt. Invoice of 3 Chests Bohea and 3 Do. Green *per* the *Mermaid*	220 00 0	10	4	242	—	—
Mar.	4	By *Ben Bewley*, for my Draft on you to said *Bewley*	200 00 0	9½	3	219	—	—
April	13	By Claret for *Peter Laroche*'s Draft on you - - -	125 8 4	10	2	137	19	2
	20	By Voyage to *Nantz per* the *George* for Amt. Invoice of 3 Hhds. Tobacco consigned *Abel Archer* -	72 10 0	10	7	79	15	—
	25	By Hops for Amt. Inv. of 20 Bags *per* the *Whale* of *Cork*	245 00 0	9¾	8	268	17	9
June	19	——For Interest of his Advance on my Affairs	6 11 1			2	10	8½
		By Profit & Loss, lost by Exa	869 9 5			950	2	7½

1782		Contra Cr.						
April	23	By *Edward Hall* of *Cadiz* my Acct. for Neat Proceeds of Leather and Hides *per* the *Betty*			8	305	—	—

		Contra Cr.						
June	24	By Cash, received in full for Principal lent you			1	50	—	—

1782		Contra Cr.	Livres	Ex.				
Mar	29	By Cash for my Draft on you to *Samuel Spence* - - -	1500	12½	1	78	2	6
April	3	By Sundries, for your Draft on *William Ford* - - -	1500	12½		76	11	3
			3000			154	13	9

1782		Contra Cr.						
Mar.	15	By General Account Wares, for my Draft on you to *John Jones* - - -			7	51	1	8
	19	By Sundries, for *Digby* and Company's a Bill on me - - - -				23	—	—
		By Balance, due to me - -			10	72	18	4
						147	—	—

1782		Burgundy Wine Dr.	Hhd.		£.	s.	d.
Feb.	28	To Sundries received *per* the *Ann* and *Mary* from *Rouen* - - - -	12		207	—	—
June	10	To Cash, refunded *Richard Homan* -		1	2	—	—
		To Profit and Loss, gained hereby -			63	10	—
			12		272	10	—

1782		Bottomry Dr.					
Mar.	3	To *Swift* and Co. lent *Joseph Miller* Master of the *Bonadventure* at 15 *per C.* Premium		2	200	—	—
	19	To *William Warren*, for Insuring the same, Principal and Premium - -		3	7	13	4
May	19	To Cash lent *Thomas Trusty* Master of the *Rover*, at 15 *per Cent* Premium - - -		1	150	—	—
		To Profit and Loss, gained hereby - - -		9	15	—	—
					372	13	4

1782		Voyage to Nantz *per* the Dolphin, Robert Fisher, Master Dr.					
Mar.	24	To Sundries, for amount Invoice of 16 Hhds. Tallow consigned to *Abel Archer* - - -			231	—	—

1782		Voyage to Bilboa *per* the Ann and Mary Ambrose Sutton Master Dr.					
Mar.	27	To Sundries, for amount Invoice of Leather and Ox Hides, Addressed to *Arthur Ansley*			217	—	—
		To Profit and Loss, gained hereby - - -		9	23	—	—
					240	—	—

1782		Loftus and Co. Paris *M. A.* Dr.	Livres	Exch.			
Mar.	31	To *Swift* and Co. for their Draft on *Peter Lamy* - -	2500	12	2	125	—
May	2	To Sundries, for your Draft on me to *Richard Ruby* - -	1234	12		61	14
June	1	To *Swift* and Co. for *Digby* and Company's Draft on you	2880	12¼	2	147	—
			6614			333	14

1782		Contra	Cr.	Hhd.		£.	s.	d.
Mar.	5	By Cash, sold to *John Judd* -		1	1	22	10	—
	—	By Do. sold *Richard Pike* - -		1	—	23	—	—
	8	By General Account of Wares, sold *William Ford*, at 21*l. per* - - -		3	7	63	—	—
	15	By General Account of Wares, sold *John Jones*, at 23*l. per* - - -		2	—	46	—	—
April	8	By Cash, sold *John Tisby*, at 23*l. per*		2	1	46	—	—
May	2	By *Loftus* and Company my Account sold *Richard Ruby* - -		1	6	23	—	—
June	1	By *William Warren* sold *Richard Homan*, at 23*l.* 10*s. per* - -		2	5	47	—	—
				12		272	10	—

1782		Contra	Cr.		£.	s.	d.
June	28	By *Arthur Ansley* my Acct. received from *Thomas Trusty* - - -		8	165	—	—
		By Balance, for *Joseph Miller's* Contract remaining on Hands - -		10	207	13	4
					372	13	4

1782		Contra	Cr.		£.	s.	d.
		By Balance for said Tallow in *Abel Archer's* Hands - - - -		10	231	—	—

1782		Contra	Cr		£.	s.	d.
May	11	By *Arthur Ansley* my Acct. for Nt. Proceeds of Leather and Hides - - -		8	240	—	—

1782		Contra	Cr.	Livres	Exch d.		£.	s.	d.
April	11	By Cash, for my Draft on you, Favour *Paul Roberts* - -		2340	12½	1	119	8	9
May	9	By *Lewis Lestock* for his Draft on you - -		2250	10½	5	110	—	—
		By Balance, due to me - -		2024	12	10	101	4	—
		By Profit and Loss lost by Exa.				9	3	1	3
				6614			333	14	—

General Account of Wares Dr.

1782			£.	s.	d.
Mar.	8	To Sundries, bought from *William Ford*, 10 Hhds. Tallow, Nt. 94½ C. at 28*l.* *per* Tun.	3 132	6	—
	12	To Notes payable, bought from *Chr. Kingston*, 12000lb. Tann'd upper Leather, at 6½*d.* *per*	31	5	—
		100000lb. Sole, at 5½*d.* *per* - - - -	28	2	6
		130 Ox Hides Nt. 105C. 2q. 14lb. at 19*s.* *per* C. - - -	3 100	6	10½
	15	To Sundries, bought from *John Jones* - -			
		6 Hhds. Tallow Nt. 3 Tun at 30*l.* *per* Tun	96	—	—
		10000lb Tann'd upper Leather at 6*d.* *per*	25	—	—
		10000lb. Sole, at 6½*d.* *per* - -	27	1	8
			434	2	9½

Bonds Dr.

1782			£.	s.	d.
April	5	To Stock, for *Henry Harding's*, bearing Interest at 6 *per Cent per Annum* - -	1 500	—	—
		——— *Gregory Grace's* Do. at Do. - - -	300	—	—
		To Profit and Loss, gained hereby - -	9 9	—	—
			809	—	—

Voyage from London to Nantz Dr. *per* George of Briſtol, Ad. Bray M

1782			£.	s.	d.
Apri	20	To *Lewis Lestock* my Acct. for Amt. Invoice of 3 Hhds. Tobacco consigned *Abel Archer* on my Account - - -	5 79	15	—

Wares from Leghorn Dr.

1782			Chests Florence Wine	Oil	£.	s.	d.
April	28	To Sundries, *per* the *Hopeful*, for my Account - -	50	5	205	—	—
		To Balance, for the Sales of -	20	17	10 101	5	—
			70	67	306	5	—

Henry Hall Leghorn *M. A.* Dr

1782			Dollars	Exch s.	d.	£.	s.	d.
May	14	To Cash, for your Draft on me to *Digby* and Company -	240	4	11	1 59	—	—
	29	To *Arthur Anſley* for your Draft on him - -	440	5	00	8 110	—	—
		To Profit and Loss, gained by Exchange hereby - - -	—	—		9 1	—	—
			680			170	—	—

1782		Contra	Cr.		£.	s.	d.
Mar.	24	By Voyage to *Nantz per* the *Dolphin*, for 16 Hhds. Tallow conſigned to *Abel Archer* -		6	222	6	—
	27	By Voyage to *Bilboa*, &c. for 22001b. Tanned upper Leather conſigned *Arthur Anſley* my Acct. - -		6	56	5	—
		2000 lb. Sole - - -			55	4	2
		1300 Ox Hides - - -			100	6	10½
					434	2	00½

1782		Contra	Cr.		£.	s.	d.
May	17	By Caſh, received from *Gregory Grace*'s Bond delivered up to him - - -		8	309	—	—
		By Balance for *Henry Harding*'s Bond - -		10	500	—	—
					809	—	—

1782		Contra	Cr.		£.	s.	d.
May	7	By Profit and Loſs, for the Coſt of 3 Hhds. Tobacco loſt - - -		7	79	15	—

1782		Contra	Cr.	Cheſts Florence	Cheſts Wine	Oil		£.	s.	d.
April	9	By Caſh, ſold *John Tisby* -		5	2	1		18	—	—
	16	By Caſh, ſold *Richard Pike* - -		10	10	—		55	10	—
May	2	By *Loftus* and Company ſold *Richard Ruby* - -		5	5	6		27	15	—
		By Balance, for the Coſt of -		50	50	10		205	—	—
				70	67			306	5	—

1782		Contra	Cr.	Dollars	Ex.		£.	s.	d.
April	8	By Wares from *Leghorn*, for Amt. Invoice of 50 Cheſts Florence Wine, and 50 Cheſts Do. Oil, *per* the *Hopeful* - -		680	5	7	170	—	—

1782						£.	s.	d.
	Hops		**Dr.**					
April 25	To Sundries, for Amt. Inv. of 20 Bags received *per* the *Whale*, my Acct.		C. q. 70 0	9		356	17	9
	To Profit and Loſs, gained hereby					30	13	7½
			70 0			387	11	4½
1782	**Edward Hall Cadiz *M. A.* Dr.**							
		Dollars	Ex. s.					
April 23	To Voyage to *Cadiz*, *per* the *Pearl* for Nt. Pros. Leather & Hides	1525	4	5		305		
	To Profit and Loſs, gained by Exchange			9			10	5
		1525				305	10	5
1782	**Arthur Anſley Bilboa *M. A.* Dr.**							
		Pcs.	⅛ Ex. s.					
May 11	To Voyage thither, *per* the *Ann* and *Mary* for Nt. Pros. of Lea. & Hides	1200	4	6		240		
	To Bottomry received from *Thomas Truſty* for my Acct.	825	4	6		165		
		2025				405		
1782	**Charges**		**Dr.**					
June 16	To Claret for 1 Hhd. bottled for the Uſe of the Houſe				2	8		
30	To Caſh, expended the laſt 6 Months *per* Book of Charges				8	100		
						108		
1782	**CASH, *tranſferred from Folio* 1,**		**Dr.**			1799	11	6
May 17	To Bonds, received from *Gregory Grace*				7	300		
15	To Profit and Loſs, received from *John Johnſon*				9	115		
23	To Bills and Notes, received from *Richard Pike*				4	63	17	8
June 4	To Profit and Loſs, won at a Horſe-Race				5	11	16	
16	To Claret received from *Peter Percival*				2	12		
18	To Profit and Loſs, gained by a Horſe bought and ſold immediately				2	3	16	
21	To Ship *Providence*, received from the Maſter of ſaid Ship					48		
24	To Sundries, received from *George Gunn*					51		
						3405	9	2

1782		Contra Cr.	C.	q		£.	s.	d.
April	25	By Cash, sold *Luke Floyd* 2 Bags at 6*l.* *per C.* - - -	7	0	1	42	—	—
	28	By Sundries sold *John Hart* 3 Bags at 6*l.* *per C.* - -	10	2	—	63	—	—
May	4	By Bills and Notes, sold *Richard Pike* 3 Bags at 6*l.* 5*s.* *per C.*	10	2	4	65	12	6
	12	By Bills and Notes, sold *John Johnson* 2 Bags at 5*l.* 10*s.* *per C* -	7	0	4	38	10	—
		By Balance remaining on Hands 10 Bags containing - - - - -	35	0	10	178	8	10½
			70	0		378	11	4½

1782		Contra Cr.	Dollars	Ex. d.				
June	14	By *Lewis Leſtock* for your Bill on *George Fitzgerald* and Company - - -	1000	43⅓	5	200	10	5
		By Balance, due to me -	525	4*s.*	8	105	—	—
			1525			305	10	5

1782		Contra Cr.	Dollars	Ex. s.				
May	29	By *Henry Hall* for his Draft on you - - -	550	4	7	110	—	—
		By Balance, due to me - -	1475	4	10	295	—	—
			2025			405	—	—

1782		Contra Cr.						
		By Profit and Loſs, expended theſe laſt ſix Months - - -			9	108	—	—

1782		Contra Cr.						
						2672	5	2
May	14	By *Henry Hall Leghorn* my Account, paid *Bernard Brewer* - - - - -			7	59	—	—
	19	By Bottomry, lent *Thomas Truſty* Maſter of the *Rover* Galley - - -			6	156	—	—
June	7	By Inſurance, paid *Benjamin Bewley* - -			9	159	—	—
	10	By Burgundy Wine, paid *Richard Homan*			6	2	—	—
	30	By Charges expended theſe laſt 6 Months			8	100	—	—
		By Balance remaining in Cheſt - - -			10	263	4	—
						3405	9	2

1782		Account of Inſurance Dr.		£.	s.	d.
June	7	To Sundries, loſt on the *William* of *Dublin*			210	

1782		Profit and Loſs Dr.				
May	7	To Voyage to *Nants per* the *George*, for 3 Hhds. Tobacco loſt *per* ſaid Ship -	7		79 15	
		To Bills and Notes, loſt by Diſcount thereby	4		14	10
		To *Lewis Leſtock London* my Account loſt by Exa. thereby - - -	5		2 10	8½
		To *Leſtus* and Company *Paris* my Acct. loſt by Exchange thereby - - -	6		3 1	3
		To Inſurance loſt thereby -	9		190 15	
		To Charges expended theſe 6 Months paſt	8		108	
		To Stock, for my Nt. Gain theſe 6 Months paſt	1		346 7	4
					746 4	1½

Remark on an Entry in Profit and Loſs.

Remark on an Entry on the Cr. ſide of Profit and Loſs, viz. June 4th. *By Caſh, won by Wagering at a Horſe-Race.*

THE Waſte-Book Entry, which was the Cauſe of this, ought never to have been admitted into a Book of this Kind, becauſe, no Perſon concerned in Trade ought ever to meddle with Gaming, and, becauſe the mention of it, is a bad Example to the Learner.

I ſhall here repeat Dr. *Prieſtly*'s Obſervations on Gaming, *After allowing that* the Art of Gaming, as it is practiſed, not only at the gaming Table, but at Horſe-Races, *&c.* is of no Uſe in itſelf, and even hurtful in other Reſpects, *He ſays*, The Mode of raiſing Money by Gaming, whether at Play, as Cards or Dice, the Stocks, or in any other Mode, by which one Man's Gain is directly in proportion to another's Loſs, and the advantage is in no Senſe mutual, I ſcruple not to pronounce abſolutely wrong and Iniquitous. It is a direct method of promoting Envy, Jealouſy and Hatred; it never fails to give a Perſon a Diſlike to ſober induſtry, as too ſlow a Mode of raiſing Money; it therefore frequently prepares thoſe

1782	Contra Cr.	L.	s.	d.
	By *Lewis Leſtock* my Account, due to him 287*l.* 3*s.* 7*d. Eng.* at 8½ *per Cent*, is -	311	2	2½
	By *Abel Archer* my Account, due to him 250 *Livres Tournois* at 12*d. per* -	12	10	—
	By Wares from *Leghorn*, for Sales 20 Cheſts Wine and 17 Oil - -	101	5	—
	By Stock for my Neat Capital - -	3146	7	4
		3571	4	6½

END

OF THE

FIRST SET.

WASTE-BOOK

WASTE-BOOK.

Nº II.

DUBLIN, 1st *July*, 1782.

		l.	s.	d.	L.	s	d.
	INVENTORY *of the Effects and Debts active and Paſſive of me* A. B. *taken this Day, viz.*						
/	I Have in ready Money, per Balance Leger A. - - -	263	04	00			
/	10 Tun Claret worth - - -	300	00	00			
/	40 Pieces Linen worth - - -	60	00	00			
/	50 Cheſts Wine and 50 Do. Oil, on the Dr. Side of Wares from *Leghorn*	205	00	00			
/	10 Bags Hops, Nt. 35 *C.* - - -	178	8	10½			
/	16 Hhds. Tallow remaining in *Abel Archer*'s Hands, on the Dr. Side of Voyage to *Nantz per* the *Dolphin*,	231	00	00			
/	*Mat. Mead*'s Note of 50*l.* payable 1 *Auguſt* for - - -	47	10	00			
/	*Luke Floyd*'s of 40*l.* paya. 10 *Nov.* for	38	16	00			
/	*Henry Harding*'s Bond, with Intereſt ſince 25 *March* - -	500	00	00			
/	*Joſeph Miller*'s Contract to Bottomry for	207	13	4			
/	Ship *Providence*, for my Half, worth	275	00	00			
/	Ship *Bonadventure*, worth - -	400	00	00			
/	*Swift* and Co. for Balance due to me on their Account - -	290	10	00			
/	*William Warren* for Balance due to me on his Account - - -	72	18	4			
/	*Loftus* and Co. of *Paris* my Acct. for Balance due to me thereon 2024 *Livres* at 12*d per Livre* - -	101	4	00			
/	*Edward Hall* of *Cadiz* my Acct. for Balance due me thereon 525 *Dollars* at 4*s. per Dollar* - -	105	00	00			
/	*Arthur Anſley* of *Bilboa* my Acct. for Balance due to me thereon 1473 *Dollars* at 4*s. per Dollar* - - - -	295	00	00			
					3571	4	6½
	I owe as follows:	*l.*	*s.*	*d.*			
/	To *Lewis Leſtock Lon.* my Acc. 287*l.* 3*s.* 7*d. Engliſh*, at 8½ *per C.* - -	311	2	2½			
/	To *Abel Archer, Nantz* my Account 250 *Livres*, at 12*d. per* - - -	12	10	00			
/	To Wares from *Leghorn*, for Sales of 20 Cheſts Wine 17 Oil (on the Cr. Side) - - -	101	5	00			
					424	17	2½

DUBLIN, 2d July, 1782.	£.	s.	d.
Received from on Board the *Argos* of *Bilboa*, *Thomas Tider* Maſter, 10 Bags *Spaniſh* Wool Neat 2800lb. conſigned me by *A. Anſley* to ſell for his Account			
Paid Duty, and Freight, &c. on ſaid Wool -	12	—	—
3d.			
Received from *Digby* and Company of *Dublin*, for *Loſtus* and Company of *Paris*'s Bill on them, my Favour, at ſight, remitted me by ſaid *Loſtus* and Co. on their Account for - - - - - -	200	—	—
5th.			
Bought from *Thomas Nicholſon*, at 3 Mo. 90 Pieces Linen Cloth, containing 2000 Yards, Quantity 100 Score at 30*s*. *per* Score - - -	150	—	—
8th.			
Received from *Joſeph Williams*, for 2 Bags *Spaniſh* Wool ſold him account *Arthur Anſley*, Neat 560lb. at 2*s*. 2*d*. *per* lb - - - - -	77	—	—
10th.			
Received *per* the *Eagle* Sloop, *John Grainger* Maſter, from *Rouen*, 20 Hhds. Burgundy Wine, conſigned to me by *Peter Lachere*, to ſell for his Account			
Paid Duty, and Freight, &c. on ſaid Wine -	80	—	—
13th.			
Received from *Samuel Lapham*, *Loſtus* & Co. of *Paris*'s Bill on me, my Acct. favour ſaid *Lapham* £ 100			
For which delivered him,	*l.*	*s.*	*d.*
2 Bags *Spaniſh* Wool Acct. *A. Anſley* Nt. 565lb. at 2*s*. 1*d*. *per* lb. -	80	00	10
Caſh, paid for Balance -	19	19	2
	100	—	—
16th.			
Received *per* the *Whale* of *Cork*, *George Hartwell* Maſter, from *London*, the following Wares conſigned to me by *Lewis Leſtock*, to ſell for his Account,			
4 Puncheons ſingle refined Sugar Nt. 32 C.			
4 Do. double refined Loaf Sugar —— 32 Do.			
1 Cheſt Green Tea Nt. 200 lb.			
1 Do. Bohea Do. —— 200 lb.			
Paid Duty and Freight &c. thereon - -	40	—	—

DUBLIN, 18th *July*, 1782.

	£.	s.	d.
Sold *Charles Carleton* at 1 Month,			
1 Cheſt *Leſtock's* Green Tea Nt. 200lb. at 6*s.* -	60	—	—
22d.			
Sold *Anthony Armſtrong*, 2 Tun Claret at 45*l.* *per* Tun - - - £90 0 0			
For which Received from ſaid *Armſtrong*, his Draft on *Loſtus* and Company *Paris*, my Favour at Usa. remitted them this Day on their Acct. for 1800 *Livres* Exchange at 12*d.* *per Livre* - - -	90	—	—
25th			
Received from *Abel Archer*, *Nantz*, Sales of 16 Hhds. Tallow, formerly conſigned to him in the *Dolphin*, *Robert Fiſher Maſter*, to ſell for my Account; the Nt. Proceeds amounting to 5600 *Livres Tournois*, in return whereof, he alſo adviſes me, that he has, according to my Order, ſhipped in the *Ann & Mary*, *Ambroſe Sutton* Maſter, for *London*, 20 Pipes Cogniac Brandy, and conſigned them to *Lewis Leſtock*, to ſell for my Acct. the Coſt, &c. amounting to the ſame Sum, Exa. at 12*d.* *per Livre*, is - - -	280	—	—
27th.			
Sold *John Dempſey*, 3 Bags Wool Acct. *A. Anſley* Nt. 835lb. at 2*s.* 9*d.* *per* lb. - £114 16 0			
Received from ſaid *Dempſey* in part 54 16 0			
His Note payable 29 *September* for the Balance - - - 60 00 00			
	114	16	0
28th.			
Sold *James Delap*, 3 Bags *Spaniſh* Wool, Account *Arthur Anſley* Nt. 840lb. at 2*s.* 10*d.* *per* lb. £119 0 0			
For which received from ſaid *Delap*, 60 Pieces Linen Cloth containing 1400 Yards, Quantity 70 Score at 34*s.* *per* Score - - - - -	119	—	—
31ſt.			
Received from Sundries this Month, *per* Caſh-Book	331	16	3
Paid Sundries this Month, *per* Caſh-Book -	151	19	3

DUBLIN, 1ſt *Auguſt*, 1782.

Cloſed *Arthur Anſley*'s Account *Spaniſh* Wool, and ſent him Account Sales, the Total of the Sales being 390*l.* 17*s.* 1*d.*

	l.	*s.*	*d.*	£.	*s.*	*d.*
Charges, (already poſted) - -	12	00	00			
My Commiſſion, at 2½ *per Cent*, is -	9	15	5			
Neat Proceeds - - - - -	369	1	8			
				390	17	1

4th.

Made Abatement to *Joſeph Williams* for defect in *Arthur Anſley*'s Wool, and refunded him - - 2 10 —

6th.

Bought from *Chriſtopher Kingſton*, at 6 Months, *viz.*

	l.	*s.*	*d.*			
2000lb Tanned upper Leather at 6½*d.*	54	3	4			
2000lb Do. Sole at 7*d per* - - -	58	6	8			
150 Ox Hides Nt. 123 *C.* 2*q.* at 19*s.* *per C.* - - - -	117	6	6			
	229	16	6			

Shipped the above in the *Providence*, *David Denham* Maſter, for *Bilboa*, and conſigned them to *Arthur Anſley*, by his Order, and for his Account.

Paid Duty, and Fees, *&c.*	6	3	6			
My Commiſſion, at 2½ *per Cent*	5	18	00			
				241	18	—

7th.

Paid *Chriſtopher Kingſton*, in full for Leather and Hides, bought of him Account *Arthur Anſley* of *Bilboa*, *viz.*

	l.	*s.*	*d.*			
By Diſct. of 229*l.* 16*s.* 6*d.* Amt. of the Leather and Hides paid 6 Mo. before due, carried to the Credit of ſaid *Anſley* - -	6	17	10¾			
By *Mathew Mead*'s Note to me due 1ſt *Auguſt* delivered ſaid *Kingston*	50	00	00			
By Caſh, for Balance	172	18	7¼			
				229	16	6

10th.

Sold to *John Heal*, for his Bill on *Swift* and Co. at Sight, which I have ſent into the Bank

2 Hhds. Burgundy, belonging to *Peter Lachere* of *Rouen*, at 23*l. per* Hhd. 46 — —

DUBLIN, 12th. *Auguſt*, 1782				£.	s.	d.
Sold *Richard Ruby*, for Account of *Lewis Leſtock*						
		l.	*s.*	*d.*		
1 Cheſt Bohea Tea Nt. 200 lb. at 6*s.* 6*d. per*		65	00	00		
5 *C.* Single Refined Loaf Sugar at 4*l. per*		20	00	00		
4 *C.* Double Refined Do. at 6*l. per*		30	00	00		
		115	00	00		
Received in Part		50	00	00		
His Bill on *Thomas Nicholſon*, at 1 Month for the Balance		65	00	00		
					115	— —
15th.						
Received advice from *Arthur Anſley*, *Bilboa*, that he has according to my Orders, ſhipped in the *Adventure* of *London*, *John Maddock*, Maſter, to the conſignation and Riſk of *Lewis Leſtock*, there, *viz.*						
10 Bags Spaniſh Wool, the Coſt, &c. there being 1500 Pieces $\frac{a}{v}$ for which ſaid *Leſtock*, is to credit me in my Account at 44*d per* Piece, and I ſhall credit ſaid *Anſley* at 4*s. Iriſh*, is					300	— —
18th.						
Received from *Charles Carleton*, in full for Tea ſold him 18 ulto. Account *Lewis Leſtock*					60	— —
21ſt.						
Bought from *William Walker*, Account *Lewis Leſtock London*, on my Note payable 1 Month						
50 Pieces Linen Cloth containing 1100 Yards, at 32*s. per* Score					88	— —
25th.						
Received from *Richard Pike*, for the following ſold him		*l.*	*s.*	*d.*		
5 *C. Lewis Leſtock*'s Single refined Loaf Sugar at 4*l. per*		20	00	00		
5 *C.* Do.'s Double refined Do. at 6*l. per*		30	00	00		
2 Hhds. *Lacherre*'s Burgundy at 23*l. per*		46	00	00		
					96	— —
28th.						
Sold to *Robert Runner*, at 3 Months, 4 Hhds. *Lacherre*'s Burgundy Wine at 23*l.* 10*s. per*					94	— —

DUBLIN, 29th August, 1782.	£.	s.	d.
Shipped in the *Mary* Sloop of *Wexford*, *John Darcy* Maſter, by Order of *Thomas Devereux* of ſaid Place, and conſigned for him, for his Acct. and Riſk, *viz.*			
	l.	*s.*	*d.*			
1 Puncheon of *Leſtock*'s ſingle refined Loaf Sugar qt. 8*C.* at 4*l. per C.*	32	00	00			
1 Do. Double refined Nt. 8*C.* at 6*l. per*	48	00	00			
4 Hhds. *Lacherre*'s Burgundy at 23*l. per*	92	00	00			
Paid Duty and Fees, *&c.* - -	1	1	8			
	173	1	8			
For which ſaid *Devereux* has aſſigned me on *William Warren* for - - -				173	1	8
31ſt.						
Received from Sundries this Month, *per* Caſh-Book				206	—	—
Paid Sundries this Month, *per* Caſh-Book - - -				182	13	9
2d *September*.						
Shipped in the *Whale* of *Cork*, *George Hartwell* Maſter, for *London*, to the addreſs of *Lewis Leſtock*, for his Account and Riſk, *viz.*	*l.*	*s.*	*d.*			
50 Pieces Linen Cloth bought 21ſt ulto. and charged his Acct. - -	88	00	00			
Yards	*l.*	*s.*	*d.*			
40 Do. qt. 960 } formerly bot. for my Acct. -	60	00	00			
90 Do. qt. 2000 } formerly bot. for my Acct. -	150	00	00			
60 Do. qt. 1400 } formerly bot. for my Acct. -	119	00	00			
Paid Charges at ſhipping - - -	5	00	00			
My Commiſſion on the Whole - -	10	11	00			
				344	11	—
5th.						
Lewis Leſtock of *London*, adviſes *per* Letter of 30th ulto. that *Peter Lacherre* of *Rouen*, hath drawn on him, on Account of Burgundy Wine in my Hands belonging to ſaid *Lacherre*, and that ſaid *Leſtock* hath carried the Draft to the Debit of his Account with me, 200*l. Engliſh*, Exchange at 10¼ *per Cent* - -				221	—	—

DUBLIN, 7th September, 1782.				£.	s.	d.
Taken to my own Account the Remainder of *Lewis Leſtock*'s Sugar (at his Requeſt) *viz.*						
14 *C.* Single refined Loaf Sugar at 3*l.* 10*s.* *per C.*	49	00	00			
14 Do. Double refined Do. at 5*l.* *per*	70	00	00			
				119		
9th.						
Cloſed *Lewis Leſtock*'s Acct. Wares, and ſent him an Account Sales, *viz*	*l.*	*s.*	*d.*			
Charges (not poſted as yet) amounting to	5	00	00			
My Commiſſion, at 2½ *per Cent.* on 424*l.*—(the Total of the Sales)	10	12	00			
Neat Proceeds (this and the former Charges deducted) is	368	8	00			
				384		
12th.						
Sold *Richard Ruby*, at 5 Months, 4 Hhds. *Lacherre*'s Burgundy, at 24*l.* *per*				96		
	l.	*s.*	*d.*			
Received from *Richard Ruby*, after booking the laſt Sales of *Lacherre*'s Burgundy to him, in full Payment thereof	93	2	5			
Allowed him 6 Months Diſcount, at 6 *per Cent*, for ſaid *Lacherre's* Acct. Burgundy Wine	2	17	7			
				96		
16th.						
Paid *John Dawſon*, for *Eben. Pike* of *Cork*'s Bill on me, favour ſaid *Dawſon*, at Sight				50		
18th.						
Made Abatement to *Richard Ruby*, on the 200 lb. Bohea Tea, ſold him the 12th ult. for Account of *Lewis Leſtock*, and refunded him 1*d.* *per* lb.					16	8
21ſt.						
Sold *William Walker*, 4 Hhds. Burgundy, Account *Peter Lacherre*, at 23*l.* 10*s.* *per*	£94	0	0			
	l.	*s.*	*d.*			
For which received from ſaid *Walker* my Note to him 12th ult. for	88	00	00			
Caſh, for Balance	6	00	00			
				94		

DUBLIN, 24th *September*, 1782.			£.	s.	d.
Closed *Peter Lacherre*'s Acct. Burgundy, and sent him Acct. Sales	*l.*	*s.* *d.*			
Charges (not posted) amount to -	7	4 00			
My Commission on 468*l.* (the Total of Sales) at 2½ *per Cent*, is	11	14 00			
Neat Proceeds (this and the former Charges deducted) -	366	4 5			
			385	2	5
26th.					
Bought from *Charles Carleton*, for Account *Peter Lacherre*, *viz*	*l.*	*s.* *d.*			
6 Hhds. Tallow Nt. 3 Tun at 30*l.* *per* Tun - - -	90	00 00			
2400 lb. Tanned upper Leather at 7*d.* *per* lb. - - -	70	00 00			
2400 lb. Sole Do. at 6½*d.* *per* -	65	00 00			
	225	00 00			
	l.	*s.* *d.*			
Delivered him *John Dempsey*'s Note payable 29th for - -	60	00 00			
Luke Floyd's payable 10 *November*, (discounting it at 6 *per Cent*, *per Annum*) for 40*l.* - - - - -	39	14 3			
Cash, paid for Balance - - - -	125	5 9			
	225	00 00			
Shipped them in the *Hopeful* Galley, *George Quarrel* Master, to the Address of said *Lacherre*, for his Acct.					
Paid Duty and Fees, &c. - -	9	3 00			
My Commission on the Whole, at 2½ *per Cent* - - -	5	17 00			
			240	—	—
29th.					
Remitted *Lewis Lestock*, of *London*, his Account *William Warren*'s Bill on *Digby* and Co. to me, at 10 days sight, 225*l. Eng.* Ex. at 10½ *p. Cent*	£248	6 10½			
For which delivered said *Warren*	*l.*	*s.* *d.*			
My Receipt to him in full for the Balance of his Account - -	246	00 00			
Cash, paid the Remainder - - -	2	6 10½			
			248	6	10½

DUBLIN, 30th *September*, 1782.	£.	s.	d.
Received from Sundries this Month, *per* Caſh-Book	99	2	5
Paid Sundries this Month, *per* Caſh-Book - -	204	16	3½
October 1ſt.			
Received from *Henry Harding*, for Half a Year's Intereſt of 500*l.* due to me *per* his Bond and Warrant - - - - - - - - -	15	—	—
2d.			
Received from *Lewis Leſtock*, Sales of 20 Pipes Brandy, conſigned to him in the *Ann* and *Mary*, *Ambroſe Sutton*, Maſter, my Account, Neat Proceeds amounting to 300*l.* at 10⅓ *per Cent*, - - - - -	331	17	—
In Part thereof, he has remitted me his Bill on *Thomas Preſton*, for 177*l. Iriſh*, to my Order the 20th Inſt. Value 160*l. Eng.* at Do. Exa. which ſaid *Preſton* has accepted.			
5th.			
Received *per* the *Bonadventure*, *Joſeph Miller* Maſter, from *Barbadoes*, 20 Puncheons Rum, containing 2200 Gallons, conſigned to me by *James Pearſon*, to ſell for his Account.			
Paid Duty &c. here - - - - -	220	—	—
6th.			
Received from Captain *Joſeph Miller*, Maſter of the *Bonadventure* Galley, 20 Hhds. Sugar, Nt. 10 Tun, in full Payment of 230*l.* Principal and Premium formerly lent him on Bottomry - - -	230	—	—
8th.			
Delivered *Thomas Nicholſon* my Bill on *Edward Hall*, of *Cadiz*, favour ſaid *Nicholſon* at Uſa. being for Balance of my Account with ſaid *Hall*, 525 Dollars, Exa. at 49*d. per* Dollar - - - £107 3 9			
For which received from ſaid *Nicholſon*			
l. s. d.			
His Rect. in full for Balance due to him - 85 00 00			
Caſh for the Remainder - - - - 22 3 9			
	107	3	9
10th.			
Robert Runner is dead in ſuch Circumſtances, that what he owed me for *Peter Lacherre*'s Burgundy, is loſt beyond Recovery, which is - - - - - -	94	—	—

DUBLIN, 14th *October*, 1782.	£.	s.	d.
Paid *Eben. Pike* of *Cork*'s Draft on me, Favour *Thomas Bell*, at ſight - - £100 0 0			
By my Draft on *Swift* and Co. to ſaid *Bell* - -	100	—	—
17th.			
Received from *Thomas Preſton*, for the two following Bills, *viz.*			
Lewis Leſtock's accepted the 2d inſt. £. 177 00 00			
Eben. Pike's Bill received this Day from *Cork*, and preſented to ſaid *Preſton* - - 123 00 00			
	300	—	—
Sold *Richard Pike* as follows, *viz.*			
£. s. d.			
2 Bags Hops Nt. 7*C.* at 6*l. per* - 42 00 00			
3 Tun Claret at 45*l. per* - 135 00 00			
4 Cheſts Florence Wine at 2*l.* 6*s. per* 9 4 00			
1 Hhd. Barbadoes Sugar Nt. 9½*C.* at 30*s. per* - - 14 5 00			
4 *C.* Double refined Loaf Sugar at 6*l. per* - - - 24 00 00			
224 9 00			
For which Received from him,			
l. s. d.			
Loftus and Company's Bill on me, at ſight to *William Warren*, and by him Endorſed to ſaid *Pike* for 200 00 00			
Caſh, for Balance - - 24 9 00			
	224	9	—
23d.			
Accepted, for the Honour of *Lewis Leſtock*, a Bill drawn by him on *Richard Ruby*, and proteſted by *Francis Lynam* for Non-Payment			
l. s. d.			
I have paid the Bill and Charges - 100 5 00			
My Brokerage at ½ *per Cent*, is - 00 10 00			
	100	15	—

DUBLIN, 26th *October*, 1782.	*l.*	*s.*	*d.*	£.	*s.*	*d.*
Sold to *Thomas Bell*, *viz.*						
1 Puncheon *James Pearſon's* Rum qt. 110 Gallons at 4*s.* *per* -	22	00	00			
Received from him in payment						
Said *Bell's* Bill of 250 *Livres Tournois* on *Samuel Spence* of *Nantz*, at 12½*d.* *per*, remitted *Abel Archer* for the Balance of my Account with him -	13	00	05			
Caſh for Balance - - -	8	19	7			
				22	—	—
28th.						
Received from *Loſtus* and Company, *Paris*, my Account, two Bills *viz.*						
Their Bill of the 28th Currt. *N. S.* on *Digby* and Co. *Dublin*, at Uſance, Value 2024 *Livres Tourn.* [the Balance of my Account with Do.] at 12½*d.* *per*, which ſaid *Digby* has accepted.	105	8	4			
A Bill on *Digby* and Co. *London*, paya. 1 *Dec. O. S.* for 200*l. Eng.* with Orders to get it diſcounted for their Acct. Exa. at 6 *per Cent.* and Diſct. at 10 *per Cent: per Ann.* which Bill, on ſaid Terms, I keep for my own Account, and is - -	218	15	5			
				324	3	9
31ſt.						
Received from Sundries this Month, *per* Caſh-Book				370	12	4
Paid Sundries this Month, *per* Caſh-Book -				320	5	—
November 3d.						
Received Advice from *Eben. Pike*, *Cork*, that he has, according to my Orders, ſhipped in the *Succeſs* of ſaid Place, *John Rover* Maſter, for *Nantz*, 150 Barrels Beef, for the Account and Riſk of *Abel Archer* there; and that, for the Coſt, (amounting to 110*l.* 5*s.*) he has drawn on *Lewis Leſtock London*, for my Acct. a Bill of 100*l. Eng.* [being the Value] at 10¼ *per Cent.* -				110	5	—

DUBLIN, 5th *November*, 1782.

Received *per* the *Providence*, *David Denham* Maſter from *Cadiz*, the following Wares, conſigned to me by *Edward Hall* of ſaid Place to ſell for his Acct. *viz.*

70 Cheſts Seville Oranges,
30 Cheſts Lemons.

Paid Duty and Freight, &c. on ſaid Wares - 36

8th.

Received from *Thomas Williams*, *Eben. Pike* of *Cork*'s Draft on me to ſaid *Williams* at ſight - £85 00 00

For which delivered him

	l.	*s.*	*d.*
3 Bags Hops Nt. 10*C.* 2*q.* at 6*l. per C.*	63	00	00
2 Hhds. Claret at 11*l. per* - - -	22	00	00
			85

10th.

Bartered with *Charles Carleton* as follows, *viz.*

		s.	*l.*	*s.*	*d.*
10 Cheſts *Edward Hall*'s Seville Oranges 5 Cheſts Lemons	15 Cheſts at	28 *per*	21	0	0

For which Received from him, 24 Barrels Beef at 17*s.* 6*d.* which I keep for the Account of ſaid *Hall*, 21

13th.

Bought of *Chriſtopher Kingſton*, for Acct. of *Edward Hall*, *viz.*

	l.	*s.*	*d.*
25 Barrels Beef at 17*s.* 6*d. per* -	22	15	00

For which delivered him, *viz.*

	l.	*s.*	*d.*
1 Hhd. Barbadoes Sugar, Nt. 9¼*C.* at 30*s per C.* - - - - - -	14	5	00
2 *C.* Single refined Loaf Sugar at 4*l.* 5*s. per C.* - - - -	8	10	00
			22 15

DUBLIN, 16th *November*, 1782.				£.	s.	d.
Sold *Richard Ruby, viz.*						
5 Chests *Edward Hall's* Seville Oranges 2 Chests Lemons	7 Chests at 28 *per*	*s.*	*l.* 9	*s.* 16	*d.* 00	
1 Bag Hops Nt. 3½ *C.* at 6*l.* *per*			21	00	00	
			30	16	00	
For which Received from him, *viz.*						
			l.	*s.*	*d.*	
John Clark's Note payable 10 *Jan.* next, at 6 *per Cent per Ann.* Discount for 30*l.*			29	14	7	
Cash, for the Balance			1	1	5	
						30 16 —
18th.						
Settled with *David Denham*, Master of the *Providence*, and received from him my Half Balance of his Acct, of Freight and Disbursements, *&c.*						45 — —
20th.						
Received from *Digby* and Co. of *Dublin*, in Ready Money, for the two following Bills received last Month, and then posted, *viz.*						
			l.	*s.*	*d.*	
One the Draft of *Lofius* and Co. *Paris*, on said *Digby*, accepted the 28th ulto. and due this Day			105	8	4	
The other Bill of 200*l.* *Eng.* on *Digby* and Co. of *London*, paya. 1 *Dec.* which said *Digby's* of *Dublin*, have discounted at 6 *per Cent per Annum*, Exa. at 10 *per Cent*, is here			219	12	0	
						325 — 4

DUBLIN, 23d *November*, 1782.

	l.	s.	d.	£.	s.	d.
Bought of *Charles Carleton* at 3 Months, viz. 1200lb. Tanned upper Leather at 6¾ *per* lb.	31	5	00			
1200 lb. Sole Leather at 6¾d. *per* lb.	33	15	00			
	65	00	00			
Shipped in the *Providence*, *David Denham* Maſter, Do. Tanned Leather, together with 50 Barrels Beef bot. the 10th and 13th, and conſigned *Edward Hall Cadiz*, for his Account and Riſk:						
Paid Duty and Fees, &c.	3	10	00			
My Commiſſion on the Whole at 2½ *per Cent*, is	2	16	1½			
				71	6	1½
24th.						
Paid *Charles Carleton* what was due to him for tanned Leather, bought and poſted Yeſterday, he allowing me 3 Months Diſcount on 65*l.* at 6 *per Cent per Ann.* for my Account.	£64	00	06			
Diſcount thereon		19	06			
				65	—	—
28th.						
Received from *Eben. Pike* of *Cork*, for his Account, *James Comerford*'s Bill on *Swift* and Co. my Favour, which ſaid *Swift* and Co. make good in Acct.				100	—	—
30th.						
Received from Sundries this Month, *per* Caſh-Book				371	1	9
Paid Sundries this Month, *per* Caſh-Book				103	10	6
1ſt *December*.						
Sold *Ben. Bewley* as follows, viz.	l.	s.	d.			
1 Puncheon *James Pearſon*'s Rum qt. 108 Gallons, at 4*s. per*	21	12	00			
3 Cheſts *Edward Hall*'s Oranges / 1 Do. Lemons — 4 Cheſts at 28 6 *per*	5	14	00			
4 Bags Hops Nt. 14*C.* at 6*l. per*	84	00	00			
1 Hhd. Barbadoes Sugar Nt. 10¾*C.* at 32*s. per C.*	16	16	00			
				128	2	—
	l.	s.	d.			
Received from him, in Part	15	10	00			
Charles Carleton's promiſſory Note of 50*l.* paya. 1 *Feb.* Diſct. at 6 *per Cent per Annum*	49	10	00			
	65	00	00			

DUBLIN, 4th *December*, 1782. | £. | s. | d.

Sold to Sundry on Credit, the Remainder of *Edward Hall's* Fruit, *viz.*

			l.	s.	d.			
To *A. B.*	15 Chests Oranges and 7 Chests Lemons	at 29 *per*	31	18	0			
To *C. D.*	16 Chests Oranges and 8 Do. Lemons,	at 29 *per*	34	16	0			
To *E. F.*	12 Chests Oranges and 5 Do. Lemons,	at 29 *per*	24	13	0			
To *G. H.*	9 Chests Oranges and 2 Do. Lemons,	at 29 *per*	15	19	0			
						107	6	—

7th.

Closed the Account of *Edward Hall's* Fruit and sent him Account Sales, *viz.*

	l	s.	d.			
Paid Charges (not posted) - - -	1	00	00			
Cellarage due still to *John Johnson*, for 1 Month, - - - - -	2	00	00			
My Commission on 143*l.* 16*s.* [the Total Sales] at 2½ *per* - -	3	11	10½			
Nt. Proceeds (carried to the Credit of his Account) - - -	101	4	1½			
				107	16	—

9th.

Arthur Ansley of *Bilboa*, hath ordered me *per* Letter of 19th ulto. to remit what is due to him, to *Abel Archer* of *Nantz*, I have accordingly ordered him, to Credit said *Ansley* for 2731 11 3 *Livres*, and I Debit *Arthur Ansley* for the same, as follows,

	£.	s.	d.			
Said *Ansley* my Acct. for Balance thereof 25 Dollars, equal 100 *Livres*, Exa. at 12*d per Livre*	5	00	00			
Ditto his Acct. for Balance thereof 2631 11 3 *Livres*, Exa. at 12*d. per Livre* -	131	11	6¼			
				136	11	6¼

DUBLIN, 12th *December*, 1782.

	£.	s.	d.
Received from *Adam Bray*, Master of the *Fortune* of *Briſtol*, from *Cadiz*, 150*l.* for Principal and Premium of Money lent him on Bottomry, by *Edward Hall* of *Cadiz*, to be paid to me, for his Account, at the ſafe Arrival of ſaid Ship at this Port - - - - - -	150	—	—
14th.			
Received from the following Perſons, in full for *Edward Hall*'s Fruit, *viz.*			
From *A. B.* - - - - - - - - 31 18 00			
From *C. D.* - - - - - - - - 34 16 00			
	66	14	—
17th.			
Paid *John Johnſon* in full for the Cellarage of *Edward Hall*'s Fruit, - - - - - - - - - - -	2	—	—
18th.			
Received from the following Perſons, in full for *Edward Hall*'s Fruit, abating them 2*s. per* Cheſt, for Defect in do. *viz.*			
From *E. F.* - - - - - - - 22 19 00			
From *G. H.* - - - - - - - 14 17 00			
Abatement to *E. F.* - £1 14 0			
——— to *G. H.* - 1 2 0			
2 16 00			
	40	12	—
23d.			
Sold to *Joſeph Miller*, Maſter of the *Bonadventure*, ½ of ſaid Ship for 100l. For which received from him			
His Receipt for the Balance of his Account of Freights, Wages, &c. on ſaid Ship, due him - - - 50 00 00			
Caſh, for the Remainder - - - 50 00 00			
	100	—	—
29th.			
Received from *Lewis Leſtock* of *London*, an Account Current of my Affairs, wherein he charges for the Intereſt of his Advance, at 6 *per Cent per Annum*, to the firſt of *January* next, 1*l.* 6*s.* 5*d. Engliſh*, at 10½ *per Cent*, is *Iriſh* - -	1	9	2
Lewis Leſtock of *London*, hath ordered me *per* Letter of 23d inſtant, to Debit him in his Account for the Balance due to me in my Account, 26*l.* 10*s Eng.* Exchange at 10½ *per Cent* - - - - -	29	7	7½

DUBLIN, 31ſt *December*, 1782.				£.	s.	d.
Sent to *Lewis Leſtock*, an Acct. Currt. and charged him with Intereſt of my Advance on his Affairs, at 6 *per Cent. per Ann.* to the 1ſt *January* - -					2	12 —
Sent to *Eben. Pike, Cork*, his Acct. wherein I charged him as follows, *viz.*	*l.*	*s.*	*d.*			
Intereſt of my Advance to the 1ſt *January*, at 6 *per Cent. per Ann.*	0	17	10			
Brokerage on my Diſburſements, at ½ *per Cent*, is -	1	3	6			
				2	1	4
Laid out theſe 6 Months paſt, as *per* Book of Charges, *viz.*	*l.*	*s.*	*d.*			
For Rent - - -	25	00	00			
Houſe Expences - -	60	00	00			
Charges Merchandize (not poſted in any particular Account)	5	00	00			
My Pocket Expences -	30	00	00			
				120	—	—
Received from Sundries this Month, *per* Caſh-Book				320	—	—
Paid Sundries this Month, *per* Caſh-Book -				123	—	—

END OF THE SECOND WASTE-BOOK.

JOURNAL

JOURNAL

Nº II.

DUBLIN, 1st *July*, 1782.

		£.	s.	d.	£.	s.	d.
	SUNDRIES Dr. to STOCK -	£3571	04	6½			
	For the Total of my Effects active, *viz.*						
		£.	s.	d.			
.1	Cash, remaining in my Hands - -	263	04	00			
.2	Claret, for 10 Tun remaining on Hands	300	00	00			
.2	Linen, for 40 Pieces remaining on Hands	60	00	00			
.2	Wares from *Leghorn*, for 50 Chests Wine and 50 Do. Oil, on the Dr. Side of Wares from *Leghorn* -	205	00	00			
.2	Hops, for 10 Bags Nt. 35C. - - - -	178	8	10½			
.4	Voyage to *Nantz per* the *Dolphin*, *Robert Fisher* Master, for 16 Hhds. Tallow, remaining in *Abel Archer*'s Hands - - - - - - - -	231	00	00			
.4	Bills and Notes, for *Mat. Mead*'s Note payable 1 *August*, for - - -	47	10	00			
.4	——— *Luke Floyd*'s Note paya. 10 *Nov.* for 40*l.* - - - -	38	16	00			
.5	Bonds, for *Henry Harding*'s with Interest since 25 *March* - - -	300	00	00			
.5	Bottomry for *Joseph Miller*'s Contract, which stands in - - - - -	207	13	4			
.5	Ship *Providence*, for Half her first Cost	275	00	00			
.3	Ship *Benadventure*, for her first Cost	400	00	00			
.3	*Swift* and Co. for Balance due to me	290	10	00			
.3	*William Warren* for Balance due to me - - - - - - - - -	72	18	4			
.6	*Lestus* and Co. *Paris* my Acct. for Balance due to me being 2024 *Livre Tour.* at 12*d.* *per* - - - - -	101	4	00			
.4	*Edward Hall Cadiz*, my Acct. for 525 *Dollars*, due to me, at 4*s.* *per*, is	105	00	00			
.4	*Arthur Anstey*, *Bilboa*, my Account, for 1475 *Dollars*, due me, at 4*s.* *per*	295	00	00			
					3571	4	6½

DUBLIN, 1st *July*, 1782.

					£.	s.	d.
.6	Stock Dr. to Sundries - -	£424	17	2½			
	For the total of my Debts paſſive, *viz.*						
			l.	*s.*	*d.*		
	To *Lewis Leſtock*, *London*, for Balance of my Account being 287*l.* 3*s.* 7*d.* *Eng.* at 8⅓ *per Cent* - -		312	2	2½		
.6	To *Abel Archer*, *Nantz*, for Balance my Account thereof, 250 *Liv.* at 12*d.* *per* - - - -		12	10	0		
.1	To Wares from *Leghorn*, for Sales of 20 Cheſts Wine, and 17 Do. Oil		101	5	0		
						424	17 2½
	2d.						
.6	*Arthur Anſley* his Acct. *Spaniſh* Wool Dr. to Caſh	£12	0	0			
.1	Paid Charges on 10 Bags Nt. 2800lb. conſigned to me by ſaid *Anſley*, *per* the *Argos* of *Bilboa*, *Thomas Tider* Maſter, to ſell for his Acct. - -					12	
	3d.						
.1	Caſh Dr. to *Loſtus* and Co. of *Paris* their Account	£200	0	0			
.6	Received from *Digby* and Co. for ſaid *Loſtus* and Company's Bill on them, my Favour - -					200	
	5th.						
.2	Linen Dr. to *Thomas Nicholſon* -	£150	0	0			
.6	For 2000 Yards, Quantity 100 Score, bought of him, payable in 3 Months, at 30*s.* *per* Score -					150	
	8th.						
.1	Caſh Dr. to *Arthur Anſley*, his Acct. *Spaniſh* Wool - - - -	£77	0	0			
.6	Received from *Joſeph Williams*, for 2 Bags ſold him, Nt. 560lb at 2*s.* 9*d.* *per* lb. - -					77	
	10th.						
.6	*Peter Lacherre*, *Rouen*, his Acct. Burgundy Wine Dr. to Caſh - - - - -	£80	0	0			
.1	Paid Charges on 1 Tun received *per* the *Eagle* Sloop, *John Grainger* Maſter - - -					80	

DUBLIN, 13th *July* 1782.

		£.	s.	d.
.6 —	*Loftus* and Co. of *Paris* their Acct. Dr. to Sundries - - - £100 0 0			
	For their Bill on me, favour *Samuel Lapham*, received from him for the following			
		l.	*s.*	*d.*
.6	To *Arthur Anſley* of *Bilboa* his Acct. *Spaniſh* Wool, for 2 Bags delivered ſaid *Lapham*, Nt. 565lb. at 2*s.* 10*d. per* lb }	80	00	10
.1	To Caſh, paid for Balance - -	19	19	2
				100 —
	16th.			
.7 —	*Lewis Leſtock*, *London*, his Acct. Wares Dr. to Caſh - - - - £40 0 0			
.1	Paid Duty, &c. on the following Wares received *per* the *Whale* of *Cork*, *George Hartwell* Maſter, to ſell for his Acct. viz.			
	4 Puncheons ſingle refined Loaf Sugar Nt. 32 C. 4 Do. double refined Do. Nt. 32 C. 1 Cheſt Green Tea Nt. 200 lb. 1 Do. Bohea Do. Nt. 200 lb.			40 —
	18th.			
.7 —	*Charles Carleton* Dr to *Lewis Leſtock*, *London*, his Acct. Wares - - - £60 0 0			
.7	For 1 Cheſt Green Tea ſold him, Nt. 200lb. payable at 1 Month, at 6*s. per* lb. - -			60 —
	22d.			
.6 —	*Loftus* and Co. of *Paris*, their Acct. Dr. to Claret - - - - £90 0 0			
.2	For *Anthony Armſtrong*'s Bill on *John Barre* of *Paris*, remitted ſaid *Loftus* and Co. this Day, 1800 *Livres* at 12*d. per Livre*, for which delivered ſaid *Armſtrong*, 2 Tun Claret at 45*l. per* Tun -			90 —
	25th.			
.7 —	Voyage to *London*, *per* the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, Dr. to Voyage to *Nantz*, *per* the *Dolphin*, *Robert Fiſher* Maſter - £280 0 0			
.4	For the Coſt and Charges of 20 pipes Cogniac Brandy, (according to my Orders) ſhipped by *Abel Archer* of *Nantz*, to *Lewis Leſtock*, *London*, for my Acct. in Return of the Nt. Proceeds of my 16 Hhds. Tallow, amounting *per* Sales, to 5600 *Livres* at 12*d. per Livre*, - - -			280 —

DUBLIN, 27th. *July*, 1782.

Sundries Dr to *Arthur Anſley* his Account Spaniſh Wool - - - - £114 16 3

For 3 Bags ſold *John Dempſey*, Nt. 835lb. at 2*s.* 9*d.* *per*

	l.	*s.*	*d.*
Caſh, received in part - -	54	16	3
Bills and Notes, for ſaid *Demſey*'s Note payable 29th *September* for Balance	60	00	00

£. s. d.
114 16 3

28th.

Linen Cloth Dr to *Arthur Anſley* his Account *Spaniſh* Wool - - - - - £119 0 0

For 3 Bags ſold *James Delap*, Nt. 840lb. at 2*s.* 10*d.* *per* lb. for which received from ſaid *Delap*, 60 Pieces Linen containing 1400 Yards, Quantity 70 Score, at 34*s.* *per* Score - - - 119 — —

31ſt.

Caſh Dr. to Sundries - - £331 16 3

Received this Month, *per* Caſh-Book - - 331 16 3

Sundries Dr. to Caſh - - - £151 19 3

Paid this Month, *per* Caſh-Book 151 19 3

1ſt *Auguſt*.

Arthur Anſley of *Bilboa* his Account *Spaniſh* Wool, Dr. to Sundries - - £378 17 1

Furniſhed him with an Acct. Sales of his 10 Bags, viz.

Charges, (already poſted 12*l.*)	*l.*	*s.*	*d.*
To Commiſſion, for my Proviſion on 390*l.* 17*s.* 1*d.* [Total Sales] at 2½ *per Cent* - - -	9	15	5
To *Arthur Anſley* his Account for Nt. Proceeds - - -	369	1	8

378 17 1

4th.

Arthur Anſley, *Bilboa*, his Account Dr. to Caſh - - - - - £2 10 0

Made an Abatement to *Joſeph Williams*, for a defect in Spaniſh Wool, ſold him, and refunded - - 2 10 —

DUBLIN, 6th *Auguſt*, 1782.

			£. s. d.
.7	*A. Anſley, Bilboa*, his Acct. Dr. to Sun.	£241 18 0	
	For the Coſt and Charges of the following Wares, conſigned him, *per* the *Providence*, *David Denham* Maſter.	*l. s. d.*	
	2000 lb. Tanned upper Leather 6½*d. per* - -	54 3 4	
	2000 lb Sole Do. at 7*d. per* -	58 6 8	
.1	150 Ox Hides Nt. 123*C.* 2*q.* at 19*s. per C.* - - - -	117 6 6	
.2	To *Chriſtopher Kingſton*, for the Amt. bought from him, paya. at 6 Mo.	229 16 6	
.1	To Caſh, paid Charges at ſhipping -	6 3 6	
.3	To Commiſſion on the Whole, at 2½ *per Cent* - - - - -	5 18 00	
			241 18 —
	7th.		
.7	*Chriſtopher Kingſton* Dr. to Sundries -	£229 16 6	
	To *Arthur Anſley Bilboa* his Acct. for Diſct. of 229*l.* 16*s.* 6*d.* Amount of Leather and Hides bought of him Acct. ſaid *Anſley*, paid 6 Mo. bef. due	*l. s. d.* 6 17 10¾	
.4	To Bills and Notes for *Mat. Mead*'s Note to me, due 1ſt *Auguſt* delivered him	50 00 00	
.1	To Caſh, paid for Balance - -	172 18 7¼	
			229 16 6
	10th.		
.3	*Swift* and Co. Dr. to *Peter Lacherre, Rouen*, his Account Burgundy Wine - - -	£46 0 0	
.6	Sold *John Healy*, for his Bill on ſaid Company, which I have ſent to their Bank, 2 Hhds. at 23*l. per* -		46 —
	12th.		
	Sundries Dr to *Lewis Leſtock* his Account Wares - - - - - -	£115 0 0	
	For the Following ſold *Rich. Ruby, viz.*	*l. s. d.*	
	1 Cheſt Bohea Tea Nt. 200lb. at 6*s.* 6*d. per* - - -	65 00 00	
	5 *C.* Single Refined Loaf Sugar at 4*l. per* - - -	20 00 00	
	5 *C.* Double refined Do. at 6*l. per* -	30 00 00	
		115 00 00	
.1	Caſh, received from him in Part -	50 00 00	
.6	*Thomas Nicholſon*, for an accepted Bill on him payable at 1 Month -	65 00 00	
.7			115 —

DUBLIN, 15th *August*, 1782.

		£.	s.	d.
.5	*Lewis Leſtock*, *London*, my Account Dr. to *Arthur Anſley*, *Bilboa*, my Account - £300 0 0			
.4	For the Coſt, &c. 10 Bags Spaniſh Wool, conſigned by ſaid *Anſley*, *Bilboa*, *per* the *Adventure* of *London*, Captain *Maddock*, *per* my Order, to ſaid *Leſtock*, of *London*, amounting to 1500 Pieces ‡ at 44*d.* *per*, for which ſaid *Leſtock* is to credit me in my Acct and I credit ſaid *Anſley* at 4*s.* *per Iriſh*, is -	300		
	18th.			
.1	Caſh Dr. to *Charles Carleton*, - £60 0 0			
.7	Received from him, in full for Tea ſold him 18 ulto. Account *Lewis Leſtock* - -	60		
	21ſt.			
.8	*Lewis Leſtock*, of *London*, his Account Dr. to Notes Payable - - - - £88 0 0			
.8	For 50 Pieces Linen Cloth containing 1100 Yards, Quantity 55 Score, bought of *William Walker*, Acct. ſaid *Leſtock*, at 32*s.* *per* Score, for which delivered ſaid *Walker*, my Note at 1 Month for like Sum	88		
	25th.			
.1	Caſh Dr. to Sundries - - £96 0 0			
	Received from *Richard Pike*, for the following ſold him	*l.*	*s.*	*d.*
	5 *C.* Single refined Loaf Sugar at 4*l.* *per C.* - -	20	00	00
	5 *C.* Double Do. at 6*l.* *per C.* -	30	00	00
.7	To *Lewis Leſtock*, *London*, his Acct. Wares for Amount of the Sugars -	50	00	00
.6	To *Peter Lacherre*, *Rouen*, his Acct. Burgundy Wine, for 2 Hhds. ſold ſaid *Pike*, at 23*l.* *per* Hhd. -	46	00	00
		96		
	28th.			
.8	*Robert Runner*, Dr. to *Peter Lacherre*, *Rouen*, his Acct. Burgundy Wine - £94 0 0			
.6	For 4 Hhds ſold him, payable at 3 Months, at 23*l.* 10*s.* *per* Hhd. - -	94		

DUBLIN, 29th *August*, 1782.

				£.	s.	d.
.3	*William Warren* Dr. to Sundries . -	£173	1 8			
	For an Aſſignment on him, from *Thomas Devereux*, *Wexford*, in Payment of the following Wares, conſigned him	*l.*	*s.* *d.*			
	1 Puncheon ſingle refined Loaf Sugar Nt. 8*C.* at 4*l. per* -	32	00 00			
	1 Do. Double Do. Nt. 8*C.* at 6*l. per C.*	48	00 00			
.7	To *Lewis Leſtock London*, his Acct. Wares for the Amount - - - - - - -	80	0 0			
.6	To *Peter Lacherre*, *Rouen*, his Acct. Burgundy Wine, for 4 Hhds. at 23*l. per*	92	00 00			
.1	To Caſh, Paid Charges at ſhipping - -	1	1 8			
				173	1	8
	31ſt.					
.1	Caſh Dr. to Sundries - - - - -	£206	0 0			
	Received this Month, *per* Caſh-Book - - - -			206	—	—
	Sundries Dr. to Caſh - - - -	182	13 9¼			
.1	Paid this Month, *per* Caſh-Book - - - - -			182	13	9¼
	September 2d					
.8	*Lewis Leſtock*, *London*, his Account Dr. to Sundries, - - - - - - - - - - - -	£344	11 0			
	For the following Linen conſigned ſaid *Leſtock*, *London*, for his Account					
		l.	*s.* *d.*			
	50 Pieces bought the 21ſt ulto. and charged his Account	88	00 00			
		l.	*s.* *d.*			
.2	To Linen, for 190 Pieces formerly bought for my Account -	339	0 0			
.1	To Caſh, Paid Charges at ſhipping - -	5	0 0			
.3	To Commiſſion, for my Proviſion on the Whole, at 2½ -	10	11 0			
				344	11	—

DUBLIN, 5th *September*, 1782.

		£.	s.	d.
.4	*Peter Lacherre* of *Rouen* his Account Dr. to *Lewis Leſtock* of *London* his Account - - - £221 0 0			
.5	For the Former's Draft on the Latter on Account of Burgundy Wine in my Hands belonging to ſaid *Lacherre*, and that by his Order ſaid *Leſtock* hath carried the Draft to the Debit of his Account with me, adviſed *per* Letter of 30th ulto. 200*l.* Exa. at 10¼ *per Cent* - - - - - - - - - - - -	221	—	—
	7th.			
.9	Sugar Dr. to *Lewis Leſtock*, *London*, his Account Wares - - - - - - - - - - £119 0 0			
.7	Taken to my own Account, the Remainder of Do's Sugar, *viz.* *l. s. d.*			
	14 *C.* Single refined Loaf Sugar at 3*l.* 10*s.* *per C.* - - - - - - 49 00 00			
	14 Do. Double Do. at 5*l.* *per C.* - 70 00 00	119	—	—
	9th.			
.7	*Lewis Leſtock*, *London*, his Account Wares Dr. to Sundries - - - - - - - - - - £384 0 0			
	l. s. d.			
.1	To Caſh, for Charges, (not poſted before) 5 00 00			
.3	To Commiſſion, for my Proviſion on 424*l.* (the Total Sales) at 2½ *per* - 10 12 00			
.8	To *Lewis Leſtock*, for Nt. Proceeds of Tea and Sugars - - - - - 368 8 0	384	—	—
	12th.			
.8	*Richard Ruby* Dr. to *Peter Lacherre*, *Rouen* his Account Burgundy Wine - - - - - - - 96 0 0			
.6	Sold ſaid *Ruby*, payable 6 Months, 4 Hhds. at 24*l.* *per* Hhd. - - - - - - - -	96	—	—
	Sundries Dr. to *Richard Ruby* - - £96 0 0			
	l. s. d.			
.6	*Peter Lacherre* his Acct. of Burgundy for Diſct. of 96*l.* Amt. of Burgundy Wine ſold ſaid *Ruby*, paid 6 Months before due - - - - - - - - - 2 17 7			
.8				
.1	Caſh, received for Balance - - - - 93 2 7	96	—	—

DUBLIN, 16th *September*, 1782.

		£.	s.	d.
.9	*Eben. Pike, Cork*, his Acct. Dr. to Cash £50 0 0			
.1	Paid *Eben. Pike* of *Cork*'s Bill on me, to *John Dawson*, at Sight - - - - - - - - - - - - - - - -	50		
	18th.			
.8	*Lewis Leſtock, London*, his Account Dr. to Cash - - - - - - - - - - - - - - - £00 16 8			
.1	Paid *Richard Ruby*, for an Abatement on 200 lb. Bohea Tea ſold him the 12th ulto. Account ſaid *Leſtock*, at 1*d. per* lb. - - - - - - - - - - - -		16	8
	21ſt.			
	Sundries Dr. to *Peter Lacherre, Rouen*, his Account Burgundy Wine - - - £94 0 0			
	For 4 Hhds. ſold *William Walker* at 23*l.* 10*s. per*			
		l. *s.* *d.*		
.8	Notes payable, for my Note to ſaid *Walker*, and now taken up - - - }	88 00 00		
.1	Caſh, received for Balance - - - - -	6 00 00		
.6			94	
	24th.			
.6	*Peter Lacherre* his Account Burgundy Wine Dr. to Sundries - - - - £385 2 5			
	Sent him an Account Sales, *viz*			
		l. *s.* *d.*		
.1	To Caſh, for Charges (not before poſted)	7 4 00		
.3	To Commiſſion, for my Proviſion on 468*l.* (the Total Sales) at 2½ *per Cent* }	11 14 00		
.4	To *Peter Lacherre, Rouen*, his Account for Nt. Proceeds of 20 Hhds. - - }	366 4 5		
			385	2 5

DUBLIN, 26th *September*, 1782.

				£.	s.	d.
.4	*Peter Lacherre*, *Rouen* his Account Dr. to Sundries - - - - - - - -		£240 0 0			
	For the Coſt and Charges &c. of the following Wares bought of *Charles Carleton*, and conſigned ſaid *Lacherre*, *per* the *Hopeful*, *George Quarrel* Maſter, for his Account and Riſk, *viz.*					
		l. *s.* *d.*				
	6 Hhds Tallow Nt. 3 Tun at 30*l.* *per* Tun - - -	90 00 00				
	2400 lb. Tanned upper Leather at 7*d.* *per* lb. - - -	70 00 00				
	2400 lb. Sole Do. at 6½*d.* *per* - -	65 00 00				
		225 00 00				
		l. *s.* *d.*				
.4	To Bills and Notes, paſſed ſaid *Carleton*, *John Dempſey*'s Note payable the 29th Inſt. for - - - -	60 00 00				
	Luke Floyd's, payable 10th *November*, 40*l.* (diſcounting it at 6 *per Cent* *per Annum*) - - - - - - - -	39 14 3				
.1	To Caſh, for the Remainder - - -	125 5 9				
.1	To Do. for Duty and Fees, &c. - -	9 3 00				
.3	To Commiſſion for my Proviſion, at 2½ *per Cent* thereon - - -	5 17 00				
				240		
	29th.					
.8	*Lewis Leſtock* of *London*, his Account, Dr. to Sundries - - - - -		£248 6 10½			
	For *William Warren*'s Bill on *Digby* and Co. to me, at 10 days ſight, remitted ſaid *Leſtock*, 225*l.* *Eng.* Exchange at 10⅛ *per Cent*, for which delivered ſaid *Warren* as under					
		l. *s.* *d.*				
	To *William Warren*, for my Receipt to him in full for Balance of his Acct.	246 00 00				
.1	To Caſh paid him the Remainder - -	2 6 10½				
				248	6	10½

DUBLIN, 30th *September*, 1782.

		£.	s.	d.
.1	Cash Dr. to Sundries - - £99 2 5			
	Received this Month, *per* Cash-Book -	99	2	5
	Sundries Dr. to Cash - £204 16 3½			
.1	Paid this Month, *per* Cash-Book - -	204	16	3½
	October 1st.			
.1	Cash Dr. to Bonds - - £15 0 0			
.5	Received from *Henry Harding*, for Half a Year's Intereſt on his Bond - - -	15		
	2d.			
.5	*Lewis Leſtock*, *London*, my Account Dr. to Voyage from *Nantz* to *London* - - £331 17 6			
.7	Received from his Sales 20 Pipes Brandy conſigned to him in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for my Account, Nt. Proceeds amounting to 300*l. Engliſh*, at 10⅛ *per Cent*, is - -	331	17	6
.4	Bills and Notes Dr. to *Lewis Leſtock*, *London*, my Account - - - - £177 0 0			
.5	For his Bill on *Thomas Preſton*, for 177*l. Iriſh*, in Part of the above Brandy, payable to my Order the 20th Inſt. Value 160*l. Eng.* at d°. Exa. which ſaid *Preſton* has accepted - -	177		
	5th.			
.9	*James Pearſon* of *Barbadoes* his Account Rum Dr. to Caſh - - £220 0 0			
.1	Paid Duty, and Freight, &c. on 20 Tun containing 2200 Gallons, conſigned to me by ſaid *Pearſon* of *Barbadoes*, *per the Bonadventure*, *Joſeph Miller* Maſter, to ſell for his Account - -	220		
	6th.			
.9	Sugar Dr. to Bottomry Contracts - £230 0 0			
.5	Received from Captain *Joſeph Miller*, Maſter of the *Bonadventure* Galley, 20 Hhds. Sugar Nt. 10 Tun, in Payment of 230*l.* Principal and Premium formerly lent him on Bottomry -	230		

DUBLIN, 8th *October*, 1782.

Sundries Dr. to *Edward Hall* of *Cadiz* my Acct. - - - - £107 3 9

For my Bill on ſaid *Hall*, favour *Thomas Nicholſon*, at Uſa. being for Balance due to me on my Account, 525 Dollars, Exa. at 49*d. per* Dollar, for which received from ſaid *Nicholſon* the following

	l.	s.	d.
Thomas Nicholſon for his Receipt to me in full for Balance due to him - - -	85	00	00
Caſh for the Remainder - - - - -	22	3	9

£. s. d.
107 3 9

10th.

Peter Lacherre his Account Dr. to *Robert Runner* - - - - - - - - - - - - - - - £94 0 0

For the Amount of ſaid *Runner*'s Account, being what he owed me for Burgundy, as he has died in ſuch Circumſtances, as make it loſt beyond Recovery, which is - - - - - 94

14th.

Eben. Pike, Cork Dr. to *Swift* and Co. £100 0 0

For his Bill on me to *Thomas Bell*, at 10 Days ſight, for which delivered ſaid *Bell*, my Draft on *Swift* and Company his Favour - - - 100

17th.

Caſh Dr. to Sundries - - - £300 0 0

	£.	s.	d.
To Bills and Notes, received from *Thomas Preſton*, for *Lewis Leſtock*'s Bill on him accepted the 2d inſt.	177	00	00
To *Eben. Pike, Cork*, received his Draft, at Sight, and preſented to ſaid *Preſton* this Day - - -	123	00	00

300

DUBLIN, 17th *October*, 1782.

				£.	s.	d.
.6	Sundries Dr. to Sundries - -	£224 9 0				
	For the following received from *Richard Pike*, for which delivered him the undermentioned					
		£. s. d.				
1	*Loſius* and Co. of *Paris* their Acct. for their Bill on me to *William Warren*, at ſight, - -	200 00 00				
	Caſh received for Balance - -	24 9 00				
		224 9 00				
		l. *s.* *d.*				
.2	To Hops, for 2 Bags Nt. 7*C.* at 6*l.* *per C*	42 00 00				
.2	To Claret, for 3 Tun at 45*l.* *per* Tun -	135 00 00				
.9	To Sugar, for 1 Hhd. Barbadoes Nt. 9½*C.* at 30*s.* *per* - -	14 5 00				
.9	——— 4*C.* Double refined Loaf at 6*l.* *per*	24 00 00				
.2	To Wares from *Leghorn*, for 4 Cheſts Florence Wine at 2*l.* 6*s* *per*	9 4 00				
				224	9	—
	23d.					
.8	*Lewis Leſtock*, *London*, Dr. to Sundries	£100 15 0				
	Paid for his Honour, a Bill drawn by him on *Richard Ruby*, and proteſted by *Francis Lynam* for Non-Payment					
		l. *s.* *d.*				
.1	To Caſh, for the Bill and Charges -	100 5 00				
.3	To Commiſſion Acct. for Brokerage thereon	00 10 00				
				100	15	—
	26th.					
.9	Sundries Dr. to *James Pearſon* his Account Rum - - - - -	£22 0 0				
	For the following received from *Thomas Bell*, for which delivered him 1 Puncheon, Quantity 110 Gallons at 4*s.* *per*					
		l. *s.* *d.*				
.6	*Abel Archer* of *Nantz*, my Acct. for ſaid *Bell*'s Bill on *Samuel Spence* my favour, remitted ſaid *Acher*, for Balance of my Account 250 *Livres*, Exchange at 12½*d.* *per Livre* - -	13 00 05				
.1	Caſh, received the Remainder -	8 19 7				
				22		

	DUBLIN, 28th October, 1782			£.	s.	d.
.4	Bills and Notes Dr to Sundries -	£324 3 9				
	For the two following Bills, received from *Loftus* and Company, *Paris*, *viz.*					
		l.	*s.*	*d.*		
.3	To *Loftus* and Co. my Acct. for their Bill of the 28th Currt. *N. S.* on *Digby*, *Dublin*, at Uſance, Value 2024 *Livres Tourn.* [the Balance of my Account with Do.] at 12½*d. per*, accepted by *Digby* and Company	105	8	4		
.6	To *Loftus* and Company their Acct. for a Bill on *Digby* and Co. *London*, paya. 1 *Dec. O. S.* for 200*l. Eng.* at 10 *per Cent*, with Orders to get it diſcounted at 6 *per Cent per Ann.* which Bill, on ſaid Terms, I keep for my own Account, and is - -	218	15	5		
					324	3 9
	31ſt.					
.1	Caſh Dr. to Sundries -	£370 12 4				
	Received this Month, *per* Caſh-Book - - - - -				370	12 4
	Caſh Dr. to Sundries - - - - -	320	5	00		
.1	Paid this Month, *per* Caſh-Book - - - - -				320	5 —
	November 3d.					
.8	*Abel Archer Nantz*, his Account Dr. to *Lewis Leſtock*, *London*, my Account - -	£110 5 0				
.5	Received Advice from *Eben. Pike*, *Cork*, that he has, according to my Orders, ſhipped in the *Succeſs* of ſaid Place, *John Rover* Maſter, for *Nantz*, 150 Barrels Beef, for the Account and Riſk of ſaid *Archer*, and that, for the Coſt, &c. (amounting to 110*l.* 5*s.*) he has drawn on *Lewis Leſtock*, *London*, for my Acct. a Bill of 100*l. Eng.* (being the Value) at 10¼ *per Cent*. - - - - - - - - - - - - - - -				110	5 —	

DUBLIN, 5th *November*, 1782.

		£.	s.	d.
.9	*Edward Hall, Cadiz*, his Account Fruit Dr. to Cash - - - - - £36 0 0			
.1	Paid Duty Freight, *&c.* here of 70 Chests Seville Oranges, and 30 Chests Lemons, received *per* the *Providence*, *David Denham* Master, consigned to me by said *Hall*, to sell for his count.	36	—	
	8th.			
.9	*Eben. Pike* of *Cork*, Dr. to Sundries - £85 0 0			
	For his Bill on me to *Thomas Williams* at sight, received from said *Williams* for the following			
	l. s. d.			
.2	To Hops, for 3 Bags Wt. 10*C.* 2q. at 6*l. per* - - - 63 00 00			
.2	To Claret, for 2 Hhds. at 11*l. per* - 22 00 00	85	—	
	10th.			
.8	*Edward Hall, Cadiz*, his Account Dr. to *Edward Hall* his Account Fruit - £21 0 0			
.9	For 10 Chests Oranges and 5 Chests Lemons, being 15 Chests at 28*s. per*, bartered with *Charles Carleton* for 24 Barrels Beef at 17*s* 6*d. per* which I keep for Account of said *Hall*	21	—	
	13th.			
.8	*Edward Hall Cadiz*, his Account Dr. to Sugar - - - - £22 15 0			
.9	For 26 Barrels Beef, bought from *Christopher Kingston* at 17*s.* 6*d. per*, for which delivered him			
	l. s. d.			
	1 Hhd. Barbadoes Sugar, Nt. 9½ *C.* at 30*s. per C.* - - 14 5 00			
	2 *C.* Single refined Loaf Sugar at 4*l.* 5*s. per C.* - - 8 10 00	22	15	—

DUBLIN, 16th *November* 1782.

				£.	s.	d.
	Sundries Dr. to Sundries -	£30	16 0			
	For the following, received from *Richard Ruby*, for which delivered him as under					
		l.	*s.* *d.*			
.4	Bills and Notes, for *John Clark's* Note, to ſaid *Ruby*, paya. 10 *Jan.* next, for 30*l.* deducting Diſcount at 6 *per Cent*	29	14 7			
.1	Caſh, for Balance - -	1	1 5			
		30	16 00			
		l.	*s.* *d.*			
.9	To *Edward Hall* his Account Fruit, for 5 Cheſts Seville Oranges and 2 Cheſts Lemons at 28*s.* *per* Cheſt -	9	16 00			
.2	To Hops, for 1 Bag Nt. 3*C.* 2*q.* at 6*l.* *per*	21	00 00			
				30	16	
	18th.					
.1	Caſh Dr. to Ship *Providence* -	£45	0 0			
.5	Settled Accounts with *David Denham*, Maſter of ſaid Ship, and received from him my half of the Balance of his Account of Freights, Wages, Diſburſements, *&c.* - - -			45		
	20th.					
.1	Caſh Dr. to Bills and Notes -	£325	0 4			
.4	Received from *Digby* and Co. *Dublin*, in Ready Money, for the two following Bills received laſt Month, and then poſted, *viz.*					
		l.	*s.* *d.*			
	One the Draft of *Loftus* and Co. *Paris*, on ſaid *Digby*, accepted the 28th ulto. and due this Day	105	8 4			
	The other Bill of 200*l.* *Eng.* on *Digby* and Co. of *London*, paya. 1 *Dec.* which ſaid *Digbys* of *Dublin*, have diſcounted at 6 *per Cent per Annum*, Exa. at 10 *per Cent*, is here - - - - - -	219	12 0			
				325		4

	DUBLIN, 23d *November*, 1782.		£.	s.	d.
.8	*Edward Hall, Cadiz*, Dr. to Sundries -	£71 6 1½			
.7	To *Charles Carleton*, Bought of him at 3 Months,	*l. s. d.*			
	1200 lb. Tanned upper Leather at 6¼*d. per* lb. - -	31 5 00			
	1200 lb. Sole Leather at 6¾*d. per* lb.	33 15 00			
		65 00 00			
	Which I have ſhipped in the *Providence*, *David Denham* Maſter, together with 50 Barrels Beef bought the 10th and 13th Inſtant, and then charged and conſigned the Whole to ſaid *Hall, Cadiz*, for his Account and Riſk:				
.1	To Caſh, paid Duty, and Charges on the Whole - - -	3 10 00			
.3	To Commiſſion, for my proviſion on Do. at 2½ *per Cent* - -	2 16 1½	71	6	1½
	24th.				
.7	*Charles Carleton* Dr. to Sundries -	£65 0 0			
	Paid what was due to him for tanned Leather, bought and poſted Yeſterday, he allowing me 3 Months Diſcount on 65*l.* at 6 *per Cent per Annum*, for my own Account	*l. s. d.*			
10	To Profit and Loſs, for Diſcount -	00 19 06			
.1	To Caſh, for the Balance -	64 00 06	65	—	—
	28th.				
.3	*Swift* and Company Dr. to *Eben. Pike* of *Cork*, - - - - -	£100 0 0			
.9	Received from him, *James Comerford*'s Bill on ſaid *Swift* and Co. my Favour, which they make good to me in Account - - -		100	—	—
	30th.				
.1	Caſh Dr. to Sundries -	£371 1 9			
	Received this Month, *per* Caſh-Book -		371	1	9
.1	Sundries Dr. to Caſh -	£103 10 6			
	Paid this Month, *per* Caſh-Book - -		103	10	6

	DUBLIN, 1st December, 1782.			£.	s.	d.
	Sundries Dr. to Sundries - -	£128	2 0			
	For the following received from *Bejamin Bewly*, for which sold him as under					
		l.	*s.* *d.*			
.1	Cash received in Part - -	15	10 00			
.4	Bills and Notes, for *Charles Carleton*'s Notes to me, payable 1 *February*, deducting Discount at 6 *per Cent* -	49	10 00			
.9	*Ben. Bewly*, for the Balance - -	63	02 00			
—		128	2 00			
		l.	*s.* *d.*			
.9	To *James Pearson* his Account Rum, for 1 Punch. qt. 108 Gallons, at 4*s.* *per*	21	12 00			
.9	To *Edward Hall* his Acct. Fruit, for 3 Chests Oranges and 1 Do. Lemons at 28*s.* 6*d.* *per* - - -	5	14 00			
.2	To Hops for 4 Bags Nt. 14 *C.* at 5*l.* *per* -	84	00 00			
.9	To Sugar, for 1 Hhd. Baabadoes, Neat 10½ *C.* 32*s.* *per C.* - -	16	16 00			
				128	2 —	
	4th.					
10	Account of owing Persons Dr. to *Edward Hall*, his					
—	Account of Fruit - - - -	£107	6 00			
.9	For the Remainder sold to Several on Credit,					
		l.	*s.* *d.*			
	To *A. B.* 15 Chests Oranges and 7 Chests Lemons at 29 *per*	31	18 0			
	To *C. D.* 16 Chests Oranges and 8 Do. Lemons, at 29 *per*	34	16 0			
	To *E. F.* 12 Chests Oranges and 5 Do. Lemons, at 29 *per*	24	13 0			
	To *G. H.* 9 Chests Oranges and 2 Do. Lemons, at 29 *per*	15	19 0			
				107	6 —	

DUBLIN, 7th December, 1782.

		£.	s.	d.
9	*Edward Hall Cadiz*, his Account Fruit Dr. to Sundries - - - £107 16 0			
	Closed said Account and sent him an Account Sales, *viz*			
		l.	*s.*	*d.*
1	To Cash, paid Charges (not posted) -	1	00	00
10	To *John Johnson*, for one Month's Cellarage - - -	2	00	00
3	To Commission, for my Provision on 143*l.* 16*s.* at 2½ *per* - -	3	11	10½
8	To *Edward Hall* his Account, for Nt. Proceeds of 70 Chests Oranges and 30 Do. Lemons -	101	4	1½
			107	16 —
	9th.			
	Sundries Dr. to *Abel Archer* of *Nantz*, his Account - - - - £136 11 6½			
	For so much due to *Arthur Ansley* of *Bilboa*, which he has ordered me *per* Letter of 19th ulto. to remit to said *Archer*, accordingly I have ordered him to Credit said *Ansley* for 2731 11 3 *Livres*, and I debit *Arthur Ansley* for the same as follows,			
		£.	*s.*	*d.*
4	Said *Ansley* my Acct. for Balance thereof 25 Dollars, equal to 100 *Livres*, Exa. at 12*d. per Livre*	5	00	00
8	Ditto his Acct. for Balance thereof 2631 11 3 *Livres*, Exa. at 12*d. per Livre* - -	131	11	6½
8			136	11 6½
	12th.			
1	Cash Dr. to *Edward Hall Cadiz*, his Account - - - - £150 0 0			
8	Received from *Adam Bray*, Master of the *Fortune* of *Bristol*, from *Cadiz*, for Principal and Premium lent him on Bottomry, by *Edward Hall Cadiz*, to be paid to me, for his Account, at the safe Arrival of said Ship at this Port - - -		150	— —

DUBLIN, 14th *December*, 1782.

			£.	s.	d.
.1	Cash Dr. to Acct. of owing Persons -	£66 14 0			
10	Received from the following Persons, in full for *Edward Hall*'s Fruit, viz.				
		£. s. d.			
	Of *A. B.* - - - - - - -	31 18 00			
	Of *C. D.* - - - - - - -	34 16 00			
			66	14	—
	17th.				
10	*John Johnston* Dr. to Cash - - -	£2 0 0			
.1	Paid him for Cellarage of *Edward Hall*'s Fruit			8	—
	18th.				
	Sundries Dr. to Acct. of owing Persons	£40 12 0			
	For what was due by the following Persons, for *Edward Hall*'s Fruit, abating them at 2*s. per* Chest, for Defect in do.				
		£. s. d.			
.1	Cash received - - - - - - - - -	37 16 00			
.8	*Edward Hall* his Acct. for Abatements -	2 16 00			
10		40 12 00			
		l. s. d.			
	Of *E. F.* - - - - - - - -	24 13 00			
	Of *G. H.* - - - - - - - -	15 19 00			
			40	12	—
	23d.				
	Sundries Dr. to Ship *Bonadventure*, -	£100 0 0			
	For ¼ of said Ship Sold *Joseph Miller*, Master, which he has paid me for, as follows,				
		l. s. d.			
.5	Ship *Bonadventure*, for his Receipt for the Balance of his Account of Freights, Wages, &c. on said Ship due him - - - - - - - -	50 00 00			
.1	Cash, for the Remainder - - - - - -	50 00 00			
			100		—
.5					

DUBLIN, 29th *December*, 1782.

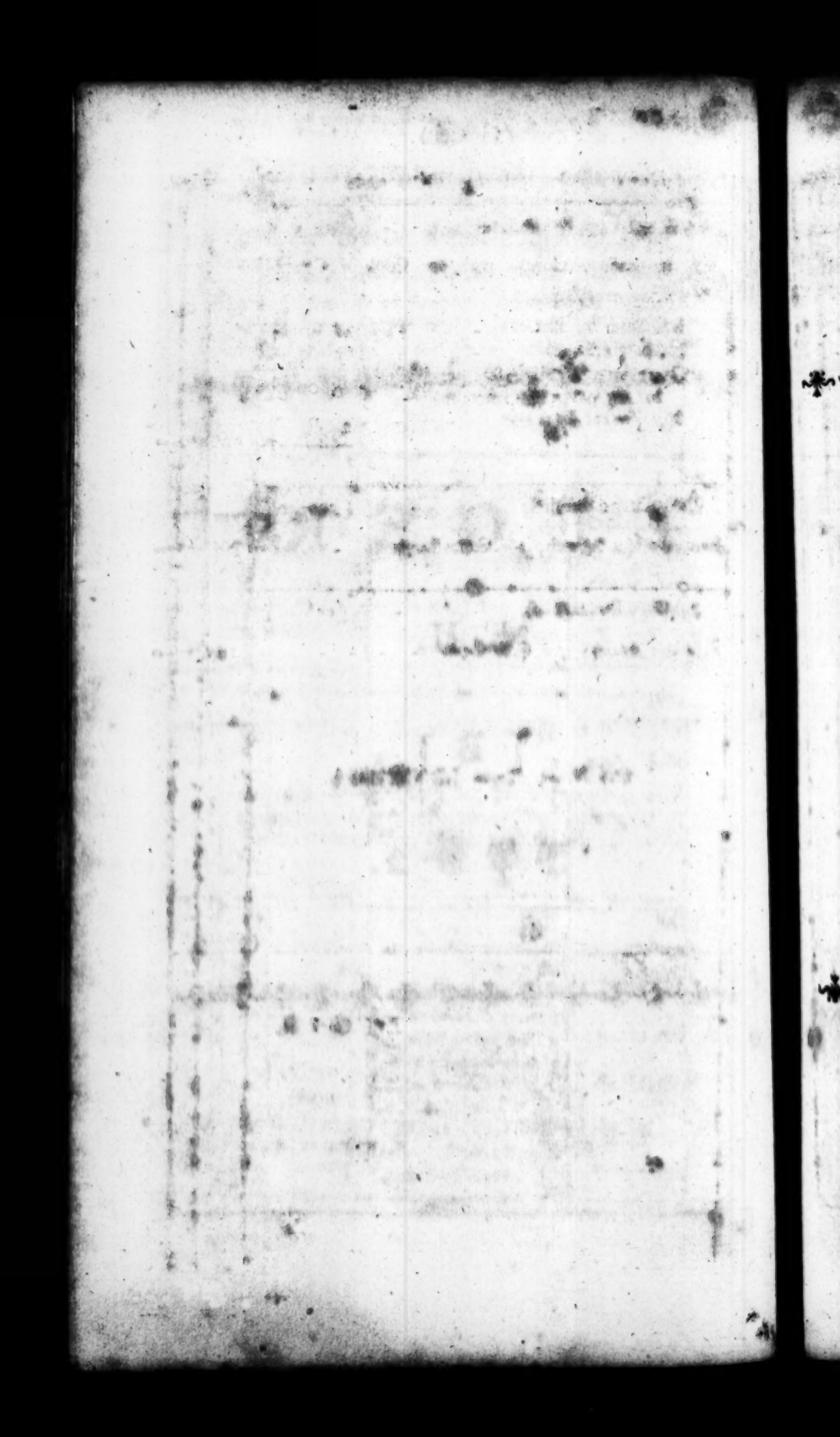
		£.	s.	d.
10	Profit and Loſs Dr. to *Lewis Leſtock London*, my Account - - - - - £1 9 8			
5	Received from him an Account Current of my Affairs, wherein he charges me for Intereſt of his Advance, at 6 *per Cent per Annum*, to the firſt of *January* next, 1*l.* 6*s.* 5*d. Engliſh*, at 10½ *per Cent*, is *Iriſh* - - - - - - - - - - - - -	1	9	1
5	*Lewis Leſtock* of *London*, his Account Dr. to Ditto my Account - - - £29 5 7½			
8	For Balance due to me on the Latter Account, carried to his Debit in the former, purſuant to his Letter of 23d inſtant, 26*l.* 10*s. Engliſh*, Exchange at 10½ *per Cent* - - - - -	29	5	7½
	31ſt.			
8	*Lewis Leſtock, London*, his Account Dr. to Profit and Loſs - - - - - £2 12 0			
10	Sent him an Account Current, and charged him with the Intereſt of my Advance on his Affairs, at 6 *per Cent. per Annum*, to the 1ſt *January* - - -	2	12	—
9	*Eben. Pike Cork*, Dr. to Profit and Loſs £2 1 4			
10	Sent him his Account Current, wherein I charged him as follows,			
	For the Intereſt of my Advance to the 1ſt *January*, at 6 *per Cent per Annum* - - -	*l.* *s.* *d.* 0 17 10		
	For Brokerage on my Diſburſements, at ½ *per Cent*, is - -	1 3 6		
			2	1 4

DUBLIN, 31ſt *December*, 1782.

		£.	s.	d.
	Profit and Loſs Dr. to Caſh - - - £120 0 0			
	Laid out theſe 6 Months paſt, *per* Book of Charges, viz			
		l.	*s.*	*d.*
	For Rent - - -	25	00	00
	Houſe Expences - -	60	00	00
	Charges on Merchandize (not poſted to any particular Account) -	5	00	00
	My Pocket Expences - - -	30	00	00
		120	—	—
	Caſh Dr. to Sundries - - £320 0 0			
	Received this Month, *per* Caſh-Book - -	320	—	—
	Sundries Dr. to Caſh - - £123 0 0			
	Paid this Month, *per* Caſh-Book - - - - - -	123	—	—

End of the *Second* JOURNAL.

LEGER,



LEGER,

No. II.

[B]

1782.

A.

	Fo.
Ansley Arthur *m. a.*	4.
Archer Abel *m. a.*	5.
Ansley Arthur *h. a.*	7.
Archer Abel *h. a.*	8.
Ansley Arthur *h. a.* Spanish Wool	6
Acct. of owing Persons	10

B.

	Fo.
Bills and Notes	4.
Bonds	5.
Bottomry	5.
Bewley Ben.	9.
Balance	11.

C.

	Fo.
Cash	1.
Claret	2.
Commission	3.
Carleton Charles	7.

D.

Fo.

E.

Fo.

F.

Fo.

G.

Fo.

H.

	Fo.
Hops	2.
Hall Edward *m. a.*	4.
Hall Edward *h. a.*	8.
Hall Edward *h. a.* Fruit	9

I.

	Fo.
Johnson John	10.

K.

	Fo.
Kingston Christopher	7.

L.

	Fo.
Linen Cloth	2.
Loftus and Co. *m. a.*	3.
Lacherre Peter *h. a.*	4.
Lestock Lewis *m. a.*	5.
Loftus and Co. *t. a.*	6.
Lestock Lewis *h. a.* Wares	7
Lestock Lewis *h. a.*	8.
Lacherre Peter *h. a.* Burgundy	6

M.

Fo.

N.

	Fo.
Nicholson Thomas	6.
Notes Payable -	8.

O.

Fo.

P.

	Fo.
Pike Eben - -	9.
Pearson James Ma. Rum - - -	9
Profit and Loss -	10.

Q.

Fo.

R.

	Fo.
Ruby Richard -	8.
Runner Robert -	8.

S.

	Fo.
Stock -	1.
Swift and Company	3.
Ship Homadventure	5.
Ship Providence -	5.
Sugar - - -	9.

T.

Fo.

V.

	Fo.
Voyage to Nantz per the Dolphin	4.
Voyage from Nantz to London per the Ann & Mary	7

W.

	Fo.
Wares from Leghorn	2.
Warren William -	3.

X.

Fo.

Y.

Fo.

Z.

Fo.

1782		Stock			Dr.		£.	s.	d.
July	1	To Sundries, for the Total of my Effects and Debts paſſive - - - -					424	17	2½
		To Balance for my Neat Capital -				11	3345	18	9
							3770	15	11½

1782		Caſh			Dr.		£.	s.	d.
July	1	To Stock, remaining in my Hands *per* Leger A. - - - -				1	263	4	—
July	31	To Sundries received this Month, *per* Caſh-Book -			- -		331	16	3
Aug.	31	To Do. -	*per*	Do.	- -		206	—	—
Sept.	30	To Do. -	*per*	Do.	- -		99	2	5
Octo.	31	To Do. -	*per*	Do.	- -		370	12	4
Nov.	30	To Do. -	*per*	Do.	- -		371	1	9
Dec.	31	To Do. -	*per*	Do.	- -		320	—	—
							1961	16	9

1782		Contra Cr.	£.	s.	d.
July	1	By Sundries, for the Total of my Effects and Debts active - - - - - - - - - -	3571	4	6½
		By Profit and Loſs, for my Nt. Gain theſe 6 Months paſt - - - - - - - - - -	199	11	5
			3770	15	11½

1782		Contra Cr.	£.	s.	d.
July	31	By Sundries, paid this Month *per* Caſh-Book	151	19	2
Aug.	31	By Do. - - - - - - - *per* Do. -	182	13	9½
Sept.	30	By Do. - - - - - - - *per* Do. -	204	16	3½
Octo.	31	By Do. - - - - - - - *per* Do. -	320	5	—
Nov.	30	By Do. - - - - - - - *per* Do. -	103	10	6
Dec.	31	By Do. - - - - - - - *per* Do. -	123	—	—
			1086	4	8½
		By Balance, in my Hands - - - - -	875	12	—½
			1961	16	9

Claret — Dr.

1782			Tun	Hhd.	£.	s.	d.
July	1	To Stock on Hands, *per* Balance Leger A	10		1 300		
		To Profit and Loss, gained hereby			10 82		
			10		382		

Linen Cloth — Dr.

1782			Pieces	£.	s.	d.
July	1	To Stock on Hands, *per* Balance Leger A.	40	1 60		
	5	To *Thomas Nicholson*, for	90	6 150		
	28	To *Arthur Ansley* his Account Sp. Wool received in Barter	60	6 119		
			190	329		

Wares from Leghorn — Dr.

1782			Florence Chests	Wine	Oil	£.	s.	d.
July	1	To Stock, for Cost of	50	50	1	205		
		To Balance, for Sales of	24	17	11	110	9	
			74	67		315	9	

Hops — Dr.

1782			Bags.	£.	s.	d.
July	1	To Stock on Hands *per* Balance Leger A.	10	1 178	8	10½
		To Profit and Loss, gained hereby		10 31	11	1½
				210		

1782		Contra	Cr. Tun	Hhd	£.	s.	d.
July	22	By *Loftus* and Co. ſold *Anthony Armſtrong*	2	6	90	—	—
Octo.	17	By Sundries, ſold *Richard Pike*	3		135	—	—
Nov.	8	By *Eben. Pike*, ſold *Thomas Williams*		2 9	22	—	—
		By Balance remaining on Hands	5	2 11	135	—	—
			10		382	—	—

1782		Contra	Cr. Pieces			
	2	By *Lewis Leſtock* his Account, ſhipped for him	190	8	329	—	—

1782		Contra	Cr. Florence Chests	Wine Oil			
July	1	By Stock for Sales of	20	17	1 101	5	—
Octo.	17	By Sundries, ſold *Richard Pike*	4		9	4	
		By Balance, for Coſt of	50	50	11 205	—	—
			74	67	315	9	—

1782		Contra	Cr.			
Octo.	17	By Sundries, ſold *Richard Pike*	2		42	—	—
Nov.	8	By *Eben. Pike*, ſold *Thomas Williams*	3	9	63	—	—
	16	By Sundries, ſold *Richard Ruby*	1		21	—	—
Dec.	1	By Sundries, ſold *Benjamin Bewly*	4		84	—	—
			10		210	—	—

1782				£.	s.	d.
	Commiſſion	**Dr.**				
	To Profit and Loſs, gained by this Account		10	61	5	5¼

1782				£.	s.	d.
	Swift and Co.	**Drs.**				
July 1	To Stock, due me *per* Balance Leger A -		1	290	10	—
Aug. 10	To *Peter Lacherre* his Acct. Burgundy, for *John Healy*'s Draft on you - - -		6	46	—	—
Nov. 28	To *Eben. Pike*, for *J. Comerford*'s Draft on you		9	100	—	—
				436	10	—

1782				£.	s.	d.
	William Warren	**Dr.**				
July 1	To Stock due me *per* Balance Leger A -		1	72	18	4
Aug. 29	To *Lewis Leſtock* his Account Wares, for an Aſſignment on ſaid *Warren* - - - -		7	173	1	8
				246	—	—

1782			Tourn. at		£.	s.	d.
	Loftus and Co. Paris *M. A*	**Drs.**					
July 1	To Stock, due me *per* Balance Leger A - - -	2024	12	*d.* 1	101	4	—
	To Profit and Loſs gained by Ex.	—	—	10	4	4	4
					105	8	4

1782		Contra Cr.	l.	s.	d.	per C.		£.	s.	d.
Aug.	1	By *Arthur Anſley* his Acct. Span. Wool, for my Proviſion on - - -	390	17	1	at 2½	6	9	15	5
	6	By Do. *Anſley* his Acct. for my Proviſion on -	236	0	0	at do.	7	5	18	—
Sept.	2	By *Lewis Leſtock* his Acct. for Do. on - - -	422	0	0	at do.	8	10	11	—
	9	By *Lewis Leſtock* his Acct. Wares, for Do. on -	424	0	0	at do.	7	10	12	—
	24	By *P. Lacherre* his Acct. Burgundy for Do. on -	468	0	0	at do.	6	11	14	—
	26	By *Peter Lacherre* his Act. for Do. on - - -	234	3	0	at do.	4	5	17	—
Octo.	23	By *Lewis Leſtock* his Acct for Do. on a Bill of -	100	0	0	at do.	8		10	—
Nov.	23	By *Edward Hall Cadiz*, his Acct for Do. on Sundries	112	5	0	at do.	8	2	16	1½
Dec.	7	By Do. *h a* Fruit, for Do. on	143	16	0	at do.	9	3	11	10¾
								61	5	5¼

1782		Contra Cr.			
Octo.	14	By *Eben. Pike*, for my Draft on you to *Thomas Bell* - - - - - - - - - -	9	100	— —
		By Balance, due me - - -	11	336	10 —
				436	10 —

1782		Contra Cr.				
Sept.	29	By *Lewis Leſtock* his Account, for my Receipt to you for Balance of this Account	8	246	—	—

1782		Contra Cr.	Tourn.	Ex. d.				
Octo.	28	By Bills and Notes, for your Bill on *Digby* and Co. - -	2024	12½	1	105	8	4

1782		Edward Hall Cadiz *M. A.* Dr.	Dollars	Ex. s.		£.	s.	d.
July	1	To Stock, due me *per* Balance Leger A - - - - - - -	525	4	1	105	—	—
		To Profit and Loſs, gained by Ex.	—	—	10	2	3	9
						107	3	9

1782		Arthur Anſley Bilboa *M. A.* Dr.	Dollars.	Ex. s.		£.	s.	d.
July	1	To Stock, due me *per* Balance Leger A - - - - -	1475	4	1	295	—	—
Dec.	9	To *Abel Archer, Nantz*, his Acct. for Bal. hereof carried to the Credit of that Account -	25	4	10	5	—	—
						300	—	—

1782		Peter Lacherre *H. A.* Dr.				
Sept.	5	To *Lewis Leſtock* his Acct. for your Bill on him 200*l. Engliſh*, Exchange at 10¼ *per Cent*	5	221	—	—
	26	To Sundries, ſhipped on the *Hopeful* Galley		240	—	—
Octo.	10	To *Robert Runner*, for the Bal. of his Acct. loſt	8	94	—	—
				555	—	—

1782		Voyage to Nantz *per* the Dolphin Dr.				
July	1	To Stock, for 16 Hhds. Tallow conſigned *Abel Archer* - - - - - - - - -	1	231	—	—
		To Profit and Loſs, gained hereby - - -	10	49	—	—
				280	—	—

1782		Bills and Notes Dr.				
July	1	To Stock, for *Tho. Truſty*'s pay. 1 *Aug.* for 50*l.*	1	47	10	—
		To Do. for *Luke Floyd*'s pay. 10 *Nov.* for 40*l.*	—	38	16	—
	27	To *A. Anſley h a* S. Wool for *J. Dempſey*'s Note	6	60	—	—
Octo.	2	To *L. Leſtock* my Acct. for his Bill on *T Preſton*	5	177	—	—
	28	To *Loftus* and Co. my Acct. for their Bill on *Digby* and Company here 2024 *Livres* -	3	105	8	4
		To Do. their Acct. for their Bill on *Digby*'s *Len.*	6	218	15	5
Nov.	16	To Sundries, for *John Clark*'s Note payable 10 *January* for 30*l.* - - - - - - -		29	14	1
Dec.	1	To Do. for *Cha. Carleton*'s pay. 1 *Feb.* for 50*l.*		49	10	—
		To Profit and Loſs, gained hereby - -	10	4	4	10
				730	19	2

			Dollars	at d.		£.	s.	d.
1782		**Contra**		**Cr.**				
Octo.	8	By Sundries, for my Bill on you favour *Thomas Nicholſon* -	525	49		107	3	9
1782		**Contra**		**Cr.**				
			Pes. Eight	at s.				
Aug.	15	By *Lewis Leſtock* my Acct. for amt. Invoice of 10 Bags Spaniſh Wool, conſigned him *per* my order - - - -	1500	4 5		300	—	—
1782		**Contra**		**Cr.**				
Sept.	24	By his Acct. Burgundy Wine, for Nt. Proceeds of 20 Hhds. *per* the *Eagle* - -			6	366	4	5
		By Balance, due to me - - - -			11	188	15	7
						555	—	—
1782		**Contra**		**Cr.**				
July	25	By Voyage from *Nantz* to *London*, *per* the *Ann* and *Mary*, for Nt. Proceeds of 16 Hhds. Tallow - - - - - -			7	280	—	—
1782		**Contra**		**Cr.**				
Aug.	7	By *Chr. Kingſton*, paſſed him *Mat. Mead*'s Note			7	5	—	—
Sept.	26	By *Peter Lacherre* his Account, paſſed *Charles Carleton*, *John Dempſey*'s Note -			4	60	—	—
		By Do. paſſed ſaid *Carleton Luke Floyd*'s -			4	39	14	3
Octo.	17	By Caſh, received for *L. Leſtock*'s, on *T. Preſton*			1	177	—	—
Nov.	20	By Do. received from *Digby*, for *Loſtus* and Co. on them - - -			—	105	8	4
		By Do. received from Do. for *Loſtus* and Co. on *Digby London* - - - -			—	219	12	—
Dec.	31	By Balance, for *John Clark*'s Note payable 10 *January* for 30*l.* - - - -			11	29	14	7
		By Do. for *Charles Carleton*'s pay. 1 *Feb.* for 50*l.*			—	49	10	—
						730	19	2

1782		Bonds Dr.		£.	s.	d.
July	1	To Stock, for *Henry Harding*'s dated 25th *March* last	1	500	—	—
		To Profit and Loſs, gained hereby	10	15	—	—
				515	—	—

1782		Bottomry Dr.				
July	1	To Stock, for Captain *Millar*'s Contract in my Hands	1	207	13	4
		To Profit and Loſs, gained hereby	10	22	6	8
				230	—	—

1782		Ship Providence Dr.				
July	1	To Stock, for half coſt of ſaid ſhip	1	275	—	—
		To Profit and Loſs gained hereby	10	45	—	—
				320	—	—

1782		Ship Bonadventure Dr.				
July	1	To Stock, for coſt of ſaid Veſſel	1	400	—	—
Dec.	5	To ſaid ſhip, for Captain *Millar*'s receipt in full for freight and Diſburſements	5	50	—	—
				450	—	—

1782		Lewis Leſtock London *M. A.* Dr.	English Ex. *l. s. d.*					
Aug.	15	To *Arthur Anſley* my Act. for Amt. Invoice of 10 Bags Spa. Wool, conſigned you by ſaid *Anſley* of *Bilboa*, *per* my order	275 00 0		4	300	—	—
Octo.	2	To Voyage to *London*, *per* the *Ann* and *Mary*, for Nt. Proceeds of 20 Pipes Brandy	300 00 0	10⅛	7	331	17	6
			575 00 0			631	17	6

Contra Cr.

				£.	s.	d.
1782						
Octo.	1	By Cash, received for Half a Year's Interest on said Bond - - - -		1	15	
		By Balance, for Amount of said Bond -		11	500	
					515	

Contra Cr.

				£.	s.	d.
1782						
Octo.	6	By Sugar, received from Captain *Joseph Millar* 10 Tun Barbadoes Sugar - -		9	230	

Contra Cr.

				£.	s.	d.
1782						
Nov.	18	By Cash, for my Half Balance of Freights, &c. from the Master - - -		1	45	
		By Balance, for my Half Cost of said Ship		11	275	
					320	

Contra Cr.

				£.	s.	d.
1782						
Dec.	23	By Sundries for ¼ of said Ship sold Captain *Millar* - - - -			100	
		By Profit and Loss, for Wearing, Age, &c.		10	50	
		By Balance, for my ¼ of her present Value		11	300	
					450	

Contra Cr.

			English	Ex.	£.	s.	d.
1782							
July	1	By Stock, due to you *per* Leger A - -	287 3 7	8⅛	1 311	2	2½
Octo.	2	By Bills and Notes for your Bill on *Thomas Preston*	160 00 0	10⅛	4 177		
Nov.	3	By *A. Archer* his Acct. for *Eben Pike*'s Bill on you	100 00 0	10¼	8 110	5	
	29	By Profit & Loss for Interest on this Act. *per* abt.	1 6 5	10½	10 1	9	2
		By said *Lestock* his Act. for Balce hereof, carried to your Debit in that Act.	26 10 0	10⅝	8 29	5	7½
		By Profit and Loss for difference on the Exc.			10 2	15	5½
			575 00 0		631	17	6

1782		Abel Archer of Nantz *M. A.* Dr.	Livres	d.		£.	s.	d.
Octo.	26	To *James Pearſon* his Acct. Rum for *Thomas Bell*'s Bill on *Samuel Spence* - -	250	12½	9	13	—	5

1782		Arthur Anſley Bilboa *H. A.* Spanish Wool Dr.	Bags					
July	8	To Caſh, paid Freight, Duty &c. -	10		1	12	—	—
Aug.	1	To Sundries, *per* Sales furniſhed -				378	17	1
						390	17	1

1782		Thomas Nicholſon Dr.						
Aug.	12	To *Lewis Leſtock* his Acct. Wares, for *Richard Ruby*'s Bill on you my Favour - - -			7	65	—	—
Octo.	8	To *Edward Hall Cadiz* my Account, for my Bill on him - - - - -			4	85	—	—
						150	—	—

1782		Peter Lacherre Rouen *H. A.* Burgundy Wine Dr.	Hhds.					
July	10	To Caſh, paid Freight, &c. of - -	20		1	80	—	—
Sept.	12	To *Richard Ruby*, for Diſct. allowed him			8	2	17	7
	24	To Sundries, *per* Sales furniſhed -				385	2	5
						468	—	—

1782		Loftus and Co. Paris *T. A.* Dr.						
July	13	To Sundries, for yours on me to *Sam. Lapham*				100	—	—
	22	To Claret, for *Anthony Armſtrong* on *John Barre* for 1800 *Livres* at 12*d. per* - -			2	90	—	—
Octo.	17	To Sundries, for yours on me to *W. Warren*				200	—	—
		To Balance, due you - - -			11	28	15	5
						418	15	5

1782		Contra Cr.	Livres	s. d.	£.	s.	d.
July	1	By Stock, due you *per* Balance Leger A - -	850	18	1 18	10	—
		By Profit and Loss, lost by Exa.			10	10	5
						13	5

1782		Contra Cr.	Bags	£.	s.	d.
July	8	By Cash received from *Joseph Williams* for	2	1 77	—	—
	13	By *Loftus* and Company their Acct. sold *Samuel Lapham* - -	2	6 80	—	10
	27	By Sundries sold *John Dempsey* -	3	114	16	3
	28	By Linen, sold *James Delap* - -	3	2 119	—	—
			10	390	17	1

1782		Contra Cr.	£.	s.	d.
July	5	By Linen, for 200 Yards amount - -	2 150	—	—

1782		Contra Cr.	Hhd	£.	s.	d.
Aug.	7	By *Swift* and Co. sold *John Healy* -	2	3 46	—	—
	25	By Cash, sold *Richard Pike* - -	2	1 46	—	—
	28	By *Robert Runner*, sold him -	4	8 94	—	—
	29	By Bills and Notes, sold *Thomas Devereux*	4	4 92	—	—
Sept.	12	By *Richard Ruby*, sold him - -	4	8 96	—	—
	21	By Sundries sold *William Walker* -	4	94	—	—
			20	468	—	—

1782		Contra Cr.	£.	s.	d.
July	3	By Cash, for yours on *Digby* and Company	1 200	—	—
Octo.	28	By Bills and Notes, for yours on *Digby* and Co. of *London* 200*l. Eng.* Exa. *at* 10 *per Cent.* 220*l.* Discount deducted is -	4 218	15	5
			418	15	5

1782		Lewis Leſtock *H. A.* Wares Dr.	Tea Green lb.	Tea Boh. lb.	Sugar fing. *C*	Sugar db. *C.*		£.	s.	d.
July	16	To Caſh, paid Freight Duty, *&c.* of 2 Cheſts and 8 Puncheons qt.	200	200	32	32	1	40	—	—
Sept.	9	To Sundries, *per* Sales furniſhed - -						384	—	—
								424	—	—

1782		Charles Carleton Dr.				
July	18	*Lewis Leſtock* his Acct. Wares, for 1 Cheſt Green Tea - - - -	7	60	—	—
Nov.	24	To Sundries, in full - - -		65	—	—
				125	—	—

1782		Voyage from Nantz to London *per* the Ann and Mary Dr.				
July	25	To Voyage to *Nantz*, for amt. Invoice of 20 Pipes Brandy, conſigned *Lewis Leſtock* -	4	280	—	—
		To Profit and Loſs, gained hereby - - -	10	51	17	6
				331	17	6

1782		Arthur Anſley Bilboa *H. A.* Dr.				
Aug.	4	To Caſh, repaid *Joſeph Williams* - -	1	2	10	—
	6	To Sundries, for Leather *per* the *Providence*		241	18	—
Dec.	9	To *Abel Archer Nantz* his Account, for Bala. hereof carried to the Credit of that Account	8	131	11	6½
				375	19	6½

1782		Chriſtopher Kingſton Dr.				
Aug.	7	To Sundries, in full - -		229	16	6

1782		Contra Cr.	Tea Green lb.	Tea Boh. lb.	Sugar sing. C.	Sugar doub. C.	£.	s.	d.
July	18	By *Charles Carleton*, sold him -	200				7	60	
Aug.	12	By Sundries, sold *Richard Ruby* - - -		200	5	5		115	
	25	By Cash, sold *R. Pike*			5	5	1	50	
	29	By *William Warren*, sold *T. Devereux Wexford*			8	8	3	80	
Sept.	7	By Sugar, taken to my own Account - -			14	14	9	119	
			200	200	32	32		424	

1782		Contra Cr.			
Aug.	18	By Cash, received in full - -	1	60	
Nov.	23	By *Edward Hall Cadiz* his Acct. for Leather Amount - - -	8	65	
				125	

1782		Contra Cr.			
Oct.	2	By *Lewis Leftock* of *London* my Acct. for Nt. Proceeds 20 Pipes Brandy - - - -	5	331	17 6

1782		Contra Cr.			
Aug.	1	By his Acct. Sp. Wool, for Nt. Proc. 10 Bags	6	369	1 8
	7	By *Christopher Kingston*, for Discount allowed by said *Kingston* on Goods brought for your Acct. and shipped on the *Providence* -	7	6	17 10½
				375	19 6½

1782		Contra Cr.			
Aug.	6	By *Arthur Ansley* his Acct. for Sundries -	7	229	16 6

1782		Notes Payable Dr.		£.	s.	d.
Sept.	21	To *Peter Lacherre*, his Acct. Burgundy for my Note received from *William Walker* -	6	88	—	—

1782		Abel Archer Nantz *H. A.* Dr.				
Nov.	2	To *Lewis Leſtock* his Acct. for *Eben. Pike*'s Bill on him 100*l. Eng.* at 10¼ - - - - -	8	110	5	—
		To Balance due you - - - - - - - -	10	26	6	6¼
				136	11	6¼

1782		Robert Runner Dr.				
Aug.	28	To Burgundy Acct. *Peter Lacherre* for 4 Hhds	6	94	—	—

1782		Edward Hall Cadiz *H. A.* Dr				
Nov.	10	To his Acct. of Fruit, bartered for Beef -	9	21	—	—
	13	To Sugar bartered for Do. - - - - -	9	22	15	—
	23	To Sundries, for Leather *per* the *Providence*		71	6	1½
Dec.	18	To Sundries, abated for damaged Fruit -		2	16	—
	31	To Balance, due you - - - - - -	11	133	6	11¼
				251	4	1¼

1782		Lewis Leſtock of Lon. *H. A.* Dr				
Aug.	21	To Notes payable, *per* my Note to *William Walker* for 50 Pieces Linen - - - - -	8	88	—	—
Sept.	2	To Sundries, for Amt. Invoice of Linen, *per* the *Whale* of *Cork* - - -		344	11	—
	18	To Caſh, for an Abatement to *Richard Ruby*, on Tea ſold him for your Account -	1		16	8
	29	To Sundries, for *William Warren*'s Bill on *Digby* and Co. 225*l.* Exa. at 10½ *per Cent*		248	6	10½
Octo.	23	To Sundries, for your Bill on *Richard Ruby*, proteſted for non payment -		100	15	—
Dec.	29	To ſaid *Leſtock* my Acct. for Balance thereof, brought to your Debit in this Acct. 26*l.* 10*s.* Exa. at 10½ *per Cent* -	5	29	5	7½
	31	To Profit and Loſs, for Intereſt on this Acct. *per* Abſtract - - - -	10	2	12	—
				814	7	2½

1782		Richard Ruby Dr.				
Sept.	12	To *P. Lacherre* his Acct. Burgundy 4 Hhds.	6	96	—	—

1782		Contra Cr.	£.	s.	d.
Aug.	21	By *Lewis Leſtock, London* his Acct. paſſed *William Walker* my Note for - -	8 88	—	—
1782		Contra Cr.			
Dec.	9	By Sundries, for Balance due by me to *Arthur Anſley, Bilboa*, brought to your Credit herein, purſuant to his Letter of 19th Ulto. - - - -	136	11	6¾
1782		Contra Cr.			
Oct.	10	By *P. Lacherre* his Act. for the Loſs of his debt	4 94	—	—
1782		Contra Cr.			
Dec.	7	By his Acct. Fruit, for Nt. Proceeds of 70 Cheſts Oranges and 30 Do. Lemons -	9 101	4	1½
	12	By Caſh, received from *Adam Bray* Maſter of the *Fortune* - -	1 150	—	—
			251	4	1½
1782		Contra Cr.			
Sept	5	By *Peter Lacherre* his Acct. for his Draft on you 200*l.* Exchange at 10¼ *per Cent* -	4 221	—	—
	9	By ſaid *Leſtock* his Acct. Wares, for Nt. Proceeds of Sundries *per* the *Whale* of *Cork*	7 368	8	—
		By Balance, due to me - -	10 224	19	2½
			814	7	2½
1782		Contra. Cr.			
Sept.	12	By Sundries, received in full	96	—	—

1782 **Sugar** Dr.

			Barbadoes Hhd	Refined single C.	Refined doub. C.		£.	s.	d.
Sept.	7	To Wares *Lewis Leſtock's* for - - -		14	14	7	119	—	—
Octo.	6	To Bottomry, for -	20			5	230	—	—
		To Balance, for Sales of	29½	2	4	11	77	16	—
			49½	16	18		426	16	—

1782 Eben. Pike Cork *H. A.* Dr.

Sept.	16	To Caſh, for yours on me to *John Dawſon* -	1	50	—
Octo.	14	To *Swift* and Co. for Do. to *Thomas Bell* -	3	100	—
Nov.	8	To Sundries, for Do. to *Thomas Williams* -		85	—
		To Profit and Loſs, for Intereſt on this Acct.	10		17 10
		To Do. for Brokerage thereon *per* Abſtract	—	1	3 6
				237	1 4

1782 Js. Pearſon Barbs. *H. A.* Rum Dr.

			Gallons			
Octo.	5	To Caſh, paid Freight, Duty, &c. of	2200	1	220	—
	17	To Balance, for Sales of - - - -	218	11	43	12 —
			2418		263	12 —

1782 Ewd. Hall Cadiz *H. A.* Fruit Dr.

			Cheſts Oran.	Lem			
Nov.	5	To Caſh, paid Freight Duty, &c. of	70	30	1	36	— —
Dec.	7	To Sundries, *per* Sales furniſhed				107	16 —
						143	16 —

1782 Benjamin Bewley Dr.

Dec.	1	To Sundries - - - - - -		63	2 —

1782		Contra Cr.	Barbadoes Hhd	Refined single C.	Refined doub. C.		£.	s.	d.
Octo.	17	By Sundries, sold *Richard Pike*	9½		4		38	5	—
Nov.	13	By *Edward Hall* his Acc. bartered with *C. Kingston*	9½	2		8	22	15	—
Dec.	1	By *Ben Bewley*, sold him	10½			9	16	16	—
		By Balance, for Coſt of	20	14	14	11	349	—	—
			49½	16	18		426	16	—

1782		Contra Cr.			
Octo.	17	By Caſh, for yours on *Thomas Preſton*	1	123	— —
Nov.	28	By *Swift* and Co. for *James Comerford* on ſaid *Swift* and Company	3	100	— —
		By Balance due me	11	14	1 4
				237	1 4

1782		Contra Cr.	Gallons			
Octo	26	By Sundries, ſold *Thomas Bell*	110		22	— —
Dec.	1	By Do. ſold *Benjamin Bewley*	108		21	12 —
		By Balance, for Charges on	2200	11	220	— —
			2418		263	12 —

1782		Contra Cr.	Cheſts Oran.	Lem.				
Nov.	10	By *Edward Hall* his Acct. bartered with *Charles Carleton*	10	5	8	21	—	—
	16	By Sundries, ſold *Richard Ruby*	5	2		9	16	—
Dec.	1	By Do. ſold *Benjamin Bewley*	3	1		5	14	—
		By Sundries ſold them	52	22	10	107	6	—
			70	30		143	16	—

1782		Contra Cr.				
		By Balance due me	11	63	2	

1782		Account of owing Perſons Dr.				£.	s.	d.
Dec.	4	To *Edward Hall, Cadiz*, his Acct. Fruit, ſold the following			9			
			Cheſts Oran.	Lem.				
		A. B. at 29*s. per* Cheſt -	15	7		31	18	—
		C. D. at Do. - - - -	16	8		34	16	—
		E. F. at Do. - - - -	12	5		24	13	—
		G. H. at Do. - - - -	9	2		15	19	—
			52	22		107	6	—
1782		John Johnſon Dr.						
Dec.	17	To Caſh, in full - - - -			1	2	—	—
1782		Profit and Loſs Dr.						
Dec.	29	To *Lewis Leſtock* my Account, for Intereſt thereon - - - - - - - - - - -			5	1	9	2
		To Do. loſt by Exchange - - - - - -			—	2	15	5½
		To Caſh, laid out for Houſe Expences theſe 6 Months paſt - - -			1	120	—	—
		To Ship *Bonadventure*, loſt thereby - -			5	50	—	—
		To *Abel Archer* my Acct. loſt by Exa. -			6		10	5
		To Stock, for Neat Gain - - - - -			1	199	11	5
						374	6	5½

1782		Contra Cr.		£.	s.	d.
Dec.	14	By Cash received from *A. B.* and *C. D.* -	1	66	14	—
	18	By Sundries from *E. F.* and *G. H.* - - -		40	12	—
				107	6	—

1782		Contra Cr.				
Dec.	7	By *Edward Hall* his Acct. Fruit for Cellarage	9	2	—	—

1782		Contra Cr.				
Nov.	24	By *Charles Carleton*, for Discount - -	6		19	6
		By Claret, gained thereby - - -	2	82	—	—
		By Hops, gained thereby - - -	2	31	11	11½
		By Commission, gained thereby - -	2	61	5	5½
		By *Leftus* and Co. my Acct. gained by Exa.	3	4	4	4
		By *Edward Hall* my Acct. gained by Do. -	4	2	3	9
		By Voya. to *Nantz*, *per Dolphin*, gained thereby	4	49	—	—
		By Bills and Notes, gained thereby - -	4	4	4	10
		By Bonds, gained thereby - - -	4	15	—	—
		By Bottomry gained thereby - -	4	22	6	8
		By Ship *Providence*, gained thereby -	4	45	—	—
		By Voyage to *London per Ann* and *Mary*, gained thereby - - - -	7	51	17	6
		By *Lewis Leftock* his Acct. for Interest on that Account - - - -	8	2	12	—
		By *Eben. Pike*, for Do. - - -	9	2	1	4
				374	6	5½

1782

Balance Dr.		£.	s.	d.
To Cash, remaining in my Hands -	1	875	12	—½
To Claret remaining unsold 4 Tun 2 Hhds.	2	135	—	—
To Wares from *Leghorn*, for Cost of 50 Chests Wine, and 50 Do. Oil - -	2	205	—	—
To *Swift* and Company for Balance due to me - - - - - - -	3	336	10	—
To *Peter Lacherre* his Acct. for Balance due to me - - - - - - -	3	188	15	7
To Bills and Notes, for *John Clark*'s Note to *Richard Ruby* - - -	4	29	14	7
——————————*Charles Carleton* to *Benjamin Bewley* - - - - -		49	10	—
To Bonds, for *Henry Harding*'s Bond -	5	500	—	—
To Ship *Providence*, for my half of said Ship - - - - - - -	5	275	—	—
To Ship *Bonadventure*, for my ⅛ of said Ship - - - - -	5	50	—	—
To *Lewis Leſtock* his Acct. for Balance due to me - - - - -	8	224	19	2½
To Sugar for Cost of Sundries - -	9	349	—	—
To *Eben. Pike*, for Balance due to me -	9	14	1	4
To *James Pearſon* his Account Rum, for the Dr. Side - - - -	9	220	—	—
To *Benjamin Bewley*, for Balance due to me	9	63	2	—
		3766	4	8½

1782	Contra Cr.		£.	s.	d.
	By Wares from *Leghorn*, for Sales of 24 Chefts Wine and 17 Do. Oil - - -	2	110	9	—
	By *Leftus* and Company their Acct. for Balance due to them - - -	6	28	15	3
	By *Abel Archer* his Account, for Balance due to him - - -	8	26	6	6½
	By *Edward Hall*, *Cadiz* his Acct. for Balance due to him - - - -	8	133	6	11½
	By Sugar, for Sales of 29½ *Cwt.* Barbadoes. 2 *Cwt.* Single, and 4 *Cwt.* double refined -	9	77	16	—
	By *James Pearſon* his Account Rum, for Sales of 218 Gallons - - -	9	43	12	—
			420	5	11½
	By Stock, for my Neat Capital - - -	1	3345	18	9
			3766	4	8½

END

OF THE

SECOND SET.

WASTE-BOOK

WASTE-BOOK.

N° III.

DUBLIN, 1st *January*, 1783.

		l.	*s.*	*d.*	£.	*s.*	*d.*
	INVENTORY *of the Effects and Debts active and paſſive of me* A. B. *taken this Day*, viz.						
/	I Have in ready Money, as *per* Balance Leger B.	875	12	00¾			
/	Received this Day from my Father as a Gift	2000	00	00			
/	4 Tun 2 Hhds. Claret, amount	135	00	00			
/	50 Cheſts Wine, 50 Do. Oil, on the Dr. Side of Wares from *Leghorn*	205	00	00			
/	10 Tun Barbadoes Sugar 14*C.* Single refined 14*C.* Double Do. on the Dr. Side of Sugar	349	00	00			
/	*Charles Carleton*'s Note for 50*l.* paya. 1 *Feb.* diſcounted at 6 *per Cent*	49	10	00			
/	*John Clark*'s Do. for 30*l.* payable 10 Inſtant diſcount at Do.	29	14	7			
/	*Henry Harding's* Bond to me 25 *Sept.*	500	00	00			
/	Ship *Bonadventure*, for my ⅓	300	00	00			
/	Ship *Providence*, for my ¼	275	00	00			
/	*Swiſt* and Co. for Balance due to me	336	10	00			
/	*Lewis Leſtock* his Acct. for Balance due to me	224	19	2¾			
/	*Peter Lacherre, Rouen*, his Acct. for Balance due to me	188	15	7			
/	*Eben. Pike, Cork*, for Balance due to me	14	1	4			
/	*James Pearſon, Barbadoes*, his Acct. Rum for the Dr. Side of Do. Acct. 2200 Gallons	220	00	00			
/	*Benjamin Bewley* for Balance due to me	63	2	00			
					5766	4	8¾

DUBLIN, 1st January, 1783.

	£.	s.	d.

I owe, as follows:

	l.	s.	d.	£.	s.	d.
To *Abel Archer*, *Nantz*, his Acct. for Balance due to him *per* Leger B.	26	6	6¾			
To *Loftus* and Co. *Paris*, their Acct. for Balance due to them - - -	28	15	5			
To *Edward Hall*, *Cadiz*, his Acct. for Balance due to him - -	133	6	11¾			
To Wares from *Leghorn* for the Total of the Sales of the Cr. Side, which is 24 Chests Florence Wine, 17 Do. Oil - -	110	9	00			
To Sugar, for the Total of the Sales of the Cr. Side, which is 29¼ *Cwt.* Barbadoes, 2 *Cwt.* Single refined, and 4 *Cwt.* Double Do. -	77	16	00			
To *James Pearson* his Account Rum, for the Total of the Cr. Side, which is 218 Gallons - -	43	12	00			
				420	5	11¾

2d.

Co 1. Having agreed with *Ben. Bewley* to trade together ⅓ for his Account, and ⅔ for mine, the Affairs to be under his Management and Care: He has bought for our Account, a Cargo of Oranges, Lemons and Olives, just arrived from *Cadiz*, the whole Cost and Charges, of which, *per* his Account, is 114*l.* of which my ⅔ is 76 — —

4th.

In Pursuance of a mutual Agreement, between *Loftus* and Company of *Paris* and me, to carry on an Account of Exchange in Company, with equal Gain and Loss, I have remitted to said Company, *William Warren's* Bill of 2500 *Liv. Tourn.* on *Peter Lamotte*, payable at 3 Days Sight, to their Order, Value paid to said *Warren*, at 12*d. per Livre* - - - 125 — —

DUBLIN, 5th. January, 1783.				£.	s.	d.
Delivered to *Ben. Bewley*, to ſell ¼ for his Acct. and ¾ for mine, the Remainder of Wares from *Leghorn, viz.*						
	l.	*s.*	*d.*			
26 Cheſts Florence Wine at 38*s. per* -	49	8	00			
33 Do. Florence Oil at 48*s. per* - -	79	4	00			
				128	12	—
7th.						
Thomas Preſton and I enter into Partnerſhip, our Concerns to be equal, and the Affairs to be managed by me: We have put in as follows, *viz.*						
I take to the Acct. of Do. and me, the Remainder of my Claret, *viz.* 4 Tun 2 Hhds. at 32*l. per* Tun				144	—	—
	l.	*s.*	*d.*			
Said *Preſton* puts in as much, at the ſame Rate - -	144	00	00			
10th.						
Received from *Ben. Bewley*, Invoice of 65 Tubs Butter, Shipped by him on the *William* and *Mary*, *Thomas Tobin* Maſter, for *Rouen*, ¼ on his Acct. and ¾ on mine, amounting to 105*l.* my ¾ thereof is 70*l.*						
For which delivered ſaid *Bewley*						
	l.	*s.*	*d.*			
John Clark's Note, my Favour, due this day - -	30	00	00			
My Receipt to him in full for Balance due to me on his Account	29	19	4			
Caſh, paid the Remainder -	10	00	8			
				70	—	—
11th.						
Paid *Anthony Arthur*, for my ¼ of 10,000*l.* being the Stock in Company with ſaid *Arthur Ben. Butler*, *Conſtantine Cooper*, and me, each ¼, as *per* Articles of Partnerſhip - - - -				2500	—	—

DUBLIN, 12th *January*, 1783.

Thomas Preſton has put in Company with me, as follows, *viz.*

I have put in my Sugar which remained, *viz.*

	l.	*s.*	*d.*
17 Hhds. Barbadoes Sugar Nt. 170½*C.* at 24*s. per* -	204	12	00
12*C.* Single refined Loaf Do. at 3*l.* 12*s. per* - -	43	4	00
10*C.* Double refined Do. at 5*l.* 5*s.*	52	10	00
	300	6	00
Said *Preſton* puts in 5 puncheons Double refined Sugar Nt. 40*C.* at 5*l.* 5*s. per* - -	210	00	00
	510	6	00

	l.	*s.*	*d.*		*l.*	*s.*	*d.*
Of which each Partner's Share being -	255	3	0				
Said *Preſton* makes up his Share in ready Money - - -	45	3	0				
				makes	300	6	—

14th.

Thomas Preſton delivers me, to ſell for his Account and mine, each ½, 12 Bags Hops Nt. 42*C.* at 5*l. per C.* which amounts to 210*l.* of which my ½ is - 105 —

17th.

Received from *Richard Pike*, for 1 Tun Claret ſold him Account *Thomas Preſton* and me, at - - 40 —

19th.

Accepted, to make good in Account to *Swift* and Company, the Draft of *Ben. Bewley*, in their Favour, for my ¼ of 240*l.* the Coſt and Charges of 200 Pieces Linen Cloth, bought and ſhipped by ſaid *Bewley*, to *London*, for his Acct. and mine - - 160 —

DUBLIN, 23d *January*, 1783.	£.	s.	d.
Shipped in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter for *Rochelle*, to the Addreſs of *James White*, for Acct. of *Thomas Preſton* and me, each ½,			
l. s. d.			
10 Hhds. Tallow Nt. 5 Tun, bot. from *William Ford* for ready Money, at 28*l. per* Tun - 140 00 00			
Paid Duty and other Charges here - 8 00 00			
My Commiſſion, at 2½ *per Cent*, is - 3 14 00			
	151	14	—
l. s. d.			
Thomas Preſton's ½ is - - 75 17 00			
My ½ is - - - 75 17 00			
151 14 00			
26th.			
Sold to *Richard Ruby*, at 3 Months, for Account Company 2, *viz.* *l. s. d.*			
1 Hhd. Barbadoes Sugar Nt. 9*C.* 3 *qrs.* at 28*s. per* - 13 13 00			
1 Puncheon Double refined Sugar Nt. 8*C.* at 6*l. per C.* - 48 00 00			
4*C.* Single refined Do. at 4*l. per* - 16 00 00			
	77	13	—
29th.			
Received from *Auguſtine Clark*, for *John Morreau* of *Paris*'s Bill on him 6th Inſtant, at Uſance remitted me by *Loftus* and Company on our Account of Exa. in Company, 3140 *Livres Tournois*, Exchange at 12½ *per* - - - - -	200	—	—
30th.			
Received from Sundries this Month, *per* Caſh-Book	285	3	—
Paid Sundries this Month, *per* Caſh-Book - -	2783	—	8
1ſt *February*.			
Received from *Ben. Bewley*, for my ⅓ Nt. Proceeds of Oranges, Lemons and Olives, in Company with ſaid *Bewley*, amounting *per* Sales to 126*l.* my ⅓ thereof - - - -	84	—	—

DUBLIN, 3d *February*, 1783.

	l.	s.	d.	£.	s.	d.
Taken to the Account of Company 2, the Remainder of *James Pearſon's* Rum, *viz.*						
18 Puncheons containing 1982 Gallons at 3*s.* 6*d.* *per* Gallon - - - - -				346	17	—
Thomas Preſton's Half is -	173	8	6			
My half is - -	173	8	6			
	346	17	00			
Cloſed *James Pearſon's* Account Rum, and ſent him an Account Sales, *viz.*						
	l.	s.	d.			
Total of the Sales being -	390	9	00			
Charges (already poſted) are -	220	0	00			
	170	9	00			
	l.	s.	d.			
My Commiſſion on the total Sales at 2½ *per Cent.* - -	9	15	2			
After-Charges (not poſted till now)	2	13	10			
	12	9	00			
Neat proceeds is - -	158	00	00			
				170	9	—
In Return of the Nt. Proceeds, I have ſhipped in the *Fortune* of *Briſtol*, *Adam Bray* Maſter, for *Barbadoes*, to the Addreſs and Riſk of ſaid *Pearſon* 170 Barrels Beef, (juſt bought)						
	l.	s.	d.			
Paid for them and Charges -	154	3	00			
My Commiſſion, at 2½ *per Cent*, is	3	17	00			
	158	00	00			

DUBLIN, 5th February, 1783.

Shipped in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Nantz*, to the Addreſs of *Abel Archer* there, to ſell for account Co. 2

100 Tubs Butter, put in by *Thomas Preſton* -	130	00	00
200lb. Tanned Leather, juſt bot. of *Charles Carleton*, for his Note of - - -	50	00	00
Paid Duty, and other Charges at Shipping - - -	5	00	00
			185

	l.	*s.*	*d.*
Thomas Preſton's Half is -	92	10	00
My Half is - - - -	92	10	00
	185	00	00

6th.

Sold *David Denham*, for Account Co. 2, *viz.*

2 Bags Hops Nt. 7*C.* at 6*l.* *per*

For which received his Draft on *Thomas Preſton*, who has accepted it to make good in Account - 42

9th.

Ben. Bewley has furniſhed me with an Acct. Sales of our Florence Wine and Oil, the Nt. Proceeds amounting to 121*l.* for my ½ whereof, he has given me Credit in Account, being - - - 94

11th.

Shipped on board the *Hopeful* Galley, *George Quarrel* Maſter, for *Cadiz*, the following, addreſſed *Edward Hall*, for Account Co. 2, *viz.*

	l.	*s.*	*d.*
210*C.* Hides bot. for ready Money	182	4	6
Paid Duty and Fees, &c. - - -	17	15	6
My Commiſſion at 2½ *per Cent* -	5	00	00
			205

	l.	*s.*	*d.*
Received from *Thomas Preſton*, for his Half - - -	102	10	00
My Half - - - -	102	10	00
	205	00	00

DUBLIN, 14th *February*, 1783.

	£.	s.	d.
Received *per* the *Mermaid*, *Richard Rich* Maſter, from *London*, 2 Cheſts Green Tea and 3 Do. Bohea, each weighing Nt. 200lb. conſigned to me by *Lewis Leſtock*, to ſell for his Account, *Abel Archer*'s of *Nantz* and mine, each ½, in Purſuance of an Agreement made, to trade in Partnerſhip, and each to account for the reſt, as Occaſion ſhall require:			
The Coſt and Charges amounting *per* Invoice, to 252*l*. *Eng*. my ½ is 84*l*. Exa. at 10 *per Cent*. -	92	8	—
15th.			
Paid Duty, Freight, &c. on the aforeſaid Tea	60	—	—
18th.			
Sold *Matthew Morden*, for Account Co 2, *viz*.			
	l.	*s*.	*d*.
2 Tun Claret at 40*l*. *per* Tun -	80	00	00
3 Bags Hops Nt. 10½*C*. at 6*l*. *per C*. - - -	63	00	00
1 Hhd. Barbadoes Sugar Nt. 10*C*. 1 *qr*. at 28*s*. *per* -	14	7	00
1 Puncheon Double refined Do. Nt. 8*C*. at 6*l*. *per* -	48	00	00
		205	7 —
Received in Payment			
	l.	*s*.	*d*.
Said *Morden's* Bill on *Thomas Preſton*, Half of which he has accepted in Account -	102	13	6
Caſh, for the Remainder - -	102	13	6
	205	7	0

DUBLIN, 21st February, 1783.	£.	s.	d.
Bought from *Edward Harvey*, for Acct. Co. 2, *viz.*			
	l.	*s.*	*d.*
200 Barrels Beef at 17*s.* 6*d. per* -	175	00	00
	l.	*s.*	*d.*
In Payment I have given him in ready Money - -	73	8	8
My Bill on *Eben. Pike, Cork*, for	14	1	4
Do. on *T. Preston*, for his Half	87	10	00
	175	00	00
Shipped said Beef in the *Rover, Thomas Truſt*, Maſter, for *Rouen*, to the Addreſs of *Peter Lacherre* there, to ſell for Account ſaid Company			
	l.	*s.*	*d.*
The firſt Coſt of the Beef is - -	175	00	00
Paid Duty and other Charges -	12	00	00
My Commiſſion at 2½ *per Cent.* -	4	13	6
		191	13 6
	l.	*s.*	*d.*
Said *Preſton*'s Half is - -	95	16	9
My Half is - - -	95	16	9
	191	13	6
25th.			
Remitted *Loftus* and Company of *Paris*, on our Account of Exchange in Company, *John Connor*'s Draft on *Peter Lamotte* to ſaid *Loftus* and Company, for 2000 *Livres Tournois*, Exa. at 12½*d. per Livre* - - - - - - - - -	£	102	1 8
For which delivered ſaid *Connor*			
	l.	*s.*	*d.*
1 Cheſt Green Tea, Acct. Co. 4, Nt. 200lb. at 7*s. per* lb. -	70	00	00
Caſh, paid him for Balance -	32	1	8
		102	1 8

DUBLIN, 27*th February*, 1783. | £. | s. | d.

Sold to *Anthony Armſtrong*, for Acct. Co 2, *viz.*

	l.	*s.*	*d*
2 Tun Claret at 41*l. per* Tun -	82	00	00
4 Bags Hops Nt. 14*C.* at 6*l. per* -	84	00	00
2 Puncheons Rum containing 222 Gallons at 4*s. per* -	44	8	00
1 Puncheon ſingle refined Sugar Nt. 8*C.* at 4*l.* 4*s. per* -	33	12	00
2 Hhds. Barbadoes Do. Nt. 20*C.* at 28*s. per C.* - -	28	00	00
	272	00	00

In Payment he has delivered me 170 Score Linen Cloth at 32*s. per* Score.—Which Linen I have ſhipped in the *Mermaid*, *Richard Rich* Maſter, for *London*, to the Addreſs of *Lewis Leſtock* there, to ſell for Acct. Co. 4.

	l.	*s.*	*d*	£.	s.	d.
The firſt Coſt of the Linen Cloth is	272	00	00			
Paid Charges till on Board -	4	8	9½			
My Commiſſion at 2½ *per Cent.* -	6	18	2½			
				283	7	—

	l.	*s.*	*d.*
Lewis Leſtock's ⅓ is - - - - -	94	9	0
Abel Archer's ⅓ is - - - - -	94	9	0
My ⅓ is - - - - -	94	9	0
	283	7	0

28th.

Received from *Ben. Bewley* Sales of 65 Tubs Butter, ſhipped by him the 10th Ult. on the *William* and *Mdry*, Captain *Tobin*, for *Rouen*, Neat Proceeds amounting to 2280 *Livres*, at 12*d. per Livre* 114*l.* my ⅓ thereof - - - - - - - 76 — —

Received from Sundries this Month, *per* Caſh-book 186 13 6

Paid Sundries this Month, *per* Caſh-book - 441 5 11½

DUBLIN, 2*d March*, 1783.

Received from *Swift* and Company, *Lewis Leſtock* of *London*'s Draft on me their favour 26th Ult. at ſight, Value in Acct. with them 155*l.* 2*s.* being ſaid *Leſtock*'s reimburſe for the following:

	l.	*s.*	*d.*	£.	s.	d
Loſtus and Co. of *Paris*, on him, for our Acct. of Exa. in Co. favour *Adair* and *Jackſon*, at ſight, for 1000 △ at 33*d per* Crown 137*l.* 10*s. Eng.* Exa. at 10 *per Cent.* -	151	5	0			
Coſt of 20*5l.* Inſured *per* the Royal Exchange Aſſurance Company, on Goods *per* the *Hopeful* Galley for *Cadiz*, Account Company 2, being 3*l.* 10*s. Eng.* Exchange at Do. -	3	17	0			
				155	2	—

4th.

Received from *William Ford*, for my Bill on *Loſtus* and Co. for our Account of Exchange in Co. to ſaid *Ford* at Uſance 3552 *Livres Tournois*, Exa. at 12½*d. per Livre* - - - 185 — —

5th.

Received from *Ben. Bewley*, Sales of our 200 Pieces Linen Cloth, ſhipped by Do. 19 *Jan.* laſt, for *London*, and an Invoice of Spice, received by him, in Return of Nt. Proceeds; the Amount being 270*l. Iriſh*, of which my ½ is - - - - - 180 — —

7th.

Received from *William Warren*, for *James White* of *Rochell*'s Bill on him at ſight, being for Nt. Proceeds of 10 Hhds. Tallow, *per* the *Ann* and *Mary*, Acct. Co. 2, amounting *per* Sales to 170*l. viz.*

	l.	*s.*	*d.*			
Paid *Thomas Preſton* his Half - -	85	0	0			
My Half - - - -	85	0	0			
				170	—	—

DUBLIN, 10th *March*, 1783.

	£.	s.	d.
Bought of *William Ford*, for my own Account, 6 Hhds. Tallow, Nt. 3 Tun, at 28*l. per* - -	84		
l. s. d.			
Paid him in Part - 14 0 0			
1 Cheſt Bohea Tea, delivered him Nt. 200 lb. belonging to Co. 4, at 7*s. per* - - - 70 0 0			
84 0 0			
12th.			
Received from *Ben. Bewley*, in full for my $\frac{1}{4}$ Nt. Proceeds of ſuch Goods on our Account, as he has already furniſhed the Sales of - - -	170		
15th.			
Received from *Edward Hall* of *Cadiz*, Invoice of Wares ſhipped by him in the St. *Jago* of ſaid Place, *Diego Perez* Maſter, for *London*, and conſigned to *Lewis Leſtock* there, (according to my Orders) to ſell for Account Co. 2, the Coſt and Charges amounting to 1000 Dollars, at 4s. *per* Dollar - -	200		
l. s. d.			
Thomas Preſton's Half is - - 100 0 0			
My Half is - - - 100 0 0			
200 0 0			
18th.			
Sold to *Ben. Bewley*, at 3 Months, for Account Company 2, *viz.*			
l. s. d.			
2 Hhds. Claret at 11*l. per* - 22 0 0			
1 Bag Hops Nt. 3½*C.* at 6*l. per* - 21 0 0			
1 Puncheon Rum containing 110 Gallons, at 4*s. per* - 22 0 0			
	65		
20th.			
Received from *Abel Archer* of *Nantz*, Sales of 100 Tubs Butter and 200lb. Tanned Leather, *per* the *Ann* and *Mary*, Acct. Co. 2, Nt. Proceeds amounting to 4000 *Livres*. at 12*d. per Livre* - -	200		
l. s. d.			
Thomas Preſton's Half - - 100 0 0			
My Half - - - 100 0 0			
200 0 0			

DUBLIN, 23d *March*, 1783.

Remitted *Loſtus* and Company of *Paris*, on our Account of Exchange in Company, *Swiſt* and Co's. Bill on ſaid *Loſtus* and Co. my favour, at Uſa. for 4000 *Livres Tournois*, Value in Account with ſaid *Swiſt* and Co. at 12¼*d. per Livre* - - - - 204 3 4

26th.

Received from *Henry Harding*, in full for Principal and Half Year's Intereſt on his Bond, which I have delivered up - - - - - - 515 — —

28th.

Received from *Abel Archer* of *Nantz*, Invoice of 20 Pipes Brandy, ſhipped by him in the *Ann* and *Mary*, Captain *Ambroſe Sutton*, for *London*, to the Addreſs of *Lewis Leſtock*, for Account and Riſque of Co. 4, amounting to 5760 *Livres Tournois*, my ⅓ thereof 1920 *Livres*, Exa. at 12¼*d per Livre* - - 98 — —

30th.

Shipped in the *Bonadventure*, *Joſeph Miller*, Maſter, for *Nantz*, to the Addreſs of *Abel Archer* of ſaid Place, to ſell for Acct. Co. 4, *viz.*

	l.	*s.*	*d.*			
8 Hhds. Tallow Nt. 4 Tun, bot. this day from *W. Ford*, for ready Money, at 27*l.* 10*s. per*	110	0	0			
6 Hhds. Do. Nt. 3 Tun, bought 10 currt. for my Account -	84	0	0			
Paid Duty, and other Charges at ſhipping - - -	12	0	0			
My Commiſſion, at 2½ *per Cent.* is	5	3	0			
				211	3	—
	l.	*s.*	*d.*			
Said *Archer*'s ⅓ is - - -	70	7	8			
Lewis Leſtock's ⅓ is - -	70	7	8			
My ⅓ is - - - -	70	7	8			
	211	3	0			

31ſt.

Received from Sundries this Month, *per* Caſh-book 1040 — —

Paid Sundries this Month, *per* Caſh-book - 221 — —

DUBLIN, 2d. *April*, 1783.				£.	s.	d.
Sold *John Johnson*, Acct. Co. 4	*l.*	*s.*	*d.*			
1 Chest Green Tea Nt. 200lb. at 7*s. per*	70	00	00			
1 Do. Bohea Nt. 200lb. at 7*s.* 3*d. per*	72	10	00			
				142	10	—
For which received from said *Johnson*						
	l.	*s.*	*d.*			
His Note payable 1st *May* -	50	0	0			
Do. - - 1st *June* -	50	0	0			
Do. - - 1st *July* - -	42	10	0			
	142	10	0			
4th.						
Received from *Abel Archer*, of *Nantz*, Invoice of 30 Bales Paper, and 10 Tun Anjou White-wine, shipped by him on the *Catharine* of *Dublin*, Captain *William Butler*, for Acct. Co. 2, amounting to 4000 *Livres Tournois*, at 12*d. per Livre* - -				200	—	—
	l.	*s.*	*d.*			
Thomas Preston's Half -	100	0	0			
My Half - -	100	0	0			
	200	0	0			
Paid Duty and Freight, &c. on 30 Bales Paper, and 10 Tun Anjou White-wine, received *per* the *Catharine*, from *Nantz*, Acct. Co. 2 - - -				200	—	—
7th.						
Received from *Peter Lacherre* of *Rouen*, Sales of 200 Barrels Beef, *per* the *Rover* Galley, Captain *Trusty*, Acct. Co. 2, Nt. Proceeds amounting to 4400 *Livres Tournois*, Exa. at 12*d. per* - -				220	—	—
	l.	*s.*	*d.*			
Thomas Preston's Half -	110	0	0			
My Half - -	110	0	0			
	220	0	0			
Received from *Peter Lacherre* of *Rouen*, Invoice of 20 Hhds. Burgundy Wine, shipped by him on the *Rover* Galley, Captain *Trusty*, Acct. Co. 2, amounting to 5000 *Livres Tournois*, Exa. at 12*d. per Livre* -				250	—	—
	l	*s.*	*d.*			
Thomas Preston's Half - -	125	0	0			
My Half - - -	125	0	0			
	250	0	0			
Paid Duty and Freight, &c. on the above Wine				85	—	—

DUBLIN, 10th *April*, 1783.

Received from *Ben. Bewley*, Sales of our Spice, received the 5th Ult. from *London*, the Neat Proceeds amounting to 300*l.* of which my $\frac{1}{2}$ is - - 200

	l.	*s.*	*d*
Received in Part - -	100	0	0
The Remainder paya. on Demand -	100	0	0
	200	0	0

13th.

Sold to *Chriſtopher Kingſton*, for Account Company 4, *viz.*

1 Cheſt Bohea Tea Nt. 200lb. at 7*s.* 6*d. per* lb. 75

	l.	*s.*	*d.*
Received in paymt. ſaid *Kingſton*'s draft on *Digby* and Co. payable 1 *May* for	70	0	0
Caſh, for Balance - -	5	0	0
	75	0	0

14th.

Cloſed the Account Tea in Co. 4, and ſent each Partner an Account Sales, *viz.*

		l.	*s.*	*d.*
The Total of the Sales being -		357	10	0
The Charges (already poſted) are -	60 0 0			
My Commiſſion, at 2½ *per Cent.* is - - -	8 18 9			
After Charges (not poſted till now) -	11 3			
		69	10	0
The Nt. Proceeds is - -		288	0	0

	l.	*s.*	*d.*
Commiſſion and Charges (not poſted) -	9	10	0
Lewis Leſtock, London, his $\frac{1}{3}$ Nt. Proceeds	96	0	0
Abel Archer, Nantz, his $\frac{1}{3}$ - -	96	0	0

	l.	*s.*	*d.*
My $\frac{1}{3}$ is - - -	96	0	0
My $\frac{1}{3}$ of the firſt Coſt -	92	8	0
My $\frac{1}{3}$ of Nt. Gain - -	3	12	0

205 2

DUBLIN, 16th *April*, 1783.

Delivered *Swift* and Co. my Draft on *Benjamin Bewley* at ſight their favour, being for Balance due to me for Nt. Proceeds of Spice, on our Acct. Value in Acct. with ſaid *Swift* and Co. - - £100

19th.

Received from *Lewis Leſtock* of *London*, Sales of 170 Score Linen, *per* the *Mermaid*, Captain *Rich*, Acct. Co. 4, Neat Proceeds amounting to 291*l. Engliſh*, my $\frac{1}{3}$ 97*l.* Exa. at $10\frac{5}{8}$ *per Cent.* - £107 6 $1\frac{1}{2}$

Alſo Sales of 20 Pipes Brandy, conſigned to him by *Abel Archer* of *Nantz*, *per* the *Ann* and *Mary*, Acct. ſaid Co. Neat Proceeds amounting to 303*l. Eng.* my $\frac{1}{3}$ 101*l.* Exa. at Do. - 111 14 $7\frac{1}{2}$

219 9

22d.

Received *per* the *Hopeful* Galley, *George Quarrel* Maſter, from *Edward Hall*, *Cadiz*, Sales of 210*C.* Hides, ſhipped 11th *Feb.* in ſaid Ship to ſaid *Hall*, for Account Co. 2, the Nt. Proceeds amounting to 1150 Pieces $\frac{8}{8}$, at 4*s. per* Dollar - - -

	l.	*s.*	*d.*
Thomas Preſton's Half is - - -	115	0	0
My Half is - - -	115	0	0
	230	0	0

Alſo, in Part Return 40 Pipes Bencarlo Red Wine, ſhipped on Board ſaid Veſſel, at $23\frac{1}{2}$ Pcs. $\frac{8}{8}$ *per* Pipe, is 950 Pcs. $\frac{8}{8}$, which at Do. Exa. is - - 188

	l.	*s.*	*d.*
Thomas Preſton's Half is - -	94	0	0
My Half is - - - -	94	0	0
	188	0	0

Paid Freight, Duty and other Charges on the above Wine - - - - - - - - 300

DUBLIN, 24th *April*, 1783.

Ben. Bewley has furniſhed an Acct. Tea, which he received from *Michael Clancy* of *London*, ½ for Acct. ſaid *Bewley*, and ½ for mine; the Coſt and Charges, in *London*, amounting to 270*l.* *Eng.* my ½ is 180*l.* at 10½ *per Cent.* is *Iriſh* - - £198 18 0

In Return thereof, I have (at ſaid *Bewley*'s Requeſt) drawn on *Lewis Leſtock*, *London*, Favour ſaid *Clancy*, a Bill of 270*l.* *Engliſh*, to be carried by ſaid *Leſtock* to my Account, Value in Account with ſaid *Bewley*, Exa. at Do. - - - 298 7 —

27th.

Sold *Richard Homan*, for Acct. Co. 2. *viz.*

	l.	*s.*	*d*
2 Hhds. Burgundy Wine at 24*l.* *per*	48	0	0
2 Tun Claret at 46*l.* *per* - -	92	0	0
			140 —

Received in Payment,

	l.	*s.*	*d*
Said *Homan* on *Digby* and Co. payable 1 *May*, for -	80	0	0
Cash, for Balance - -	60	0	0
	140	0	0

29th.

Received from *Thomas Hall*, the two following Bills, *viz.*

	l.	*s.*	*d.*			
Edward Hall of *Cadiz*, on me to ſaid *Hall* of *Dublin*, for Balance of our Acct. Co. 2, 790 Dollars, Exa. at 4*s.* *per* Dollar -	158	0	0			
Do. on me to Do. for Balance of his Acct. -	133	6	11½			
				291	6	11½

For which delivered ſaid *Hall*, the three following Notes, allowing him Diſcount at 6 *per Cent.* *viz.*

	l.	*s.*	*d.*
John Johnſon's Note, paya. 1 *May* 50*l.*	50	0	0
Do. 1 *June* 50*l.*	49	14	9
Do. 1 *July* 42*l.* 10*s.*	42	1	2½
My Draft on *Thomas Preſton* for Balance	149	11	0½
	291	6	11½

DUBLIN, 30th *April*, 1783.	£.	s.	d.
Received from Sundries this Month, *per* Cash-book	165	—	—
Paid Sundries this Month, *per* Cash-book -	585	11	3
1st *May*.			
Received from *Digby* and Co. in Payment of the following Bills, formerly accepted, *viz.*			
The First, received the 13th Ult. from *Chriſtopher Kingſton*, for } 70 0 0			
The Second, received from *Richard Heman*, for - - - } 80 0 0			
	150	—	—
3d.			
Received from *Richard Ruby*, in full for Sugar in Co. 2, ſold him the 26th *January* - -	77	19	—
6th.			
Received from *Abel Archer* of *Nantz*, Sales of 14 Hhds. Tallow, ſhipped 30th *March*, for Acct. Co. 4, each ¼, the Nt. Proceeds amounting to 4500 *Livres Tournois*, my ¼ is 1500 *Livres Tourn.* Exa. at 12½*d. per*	78	2	6
Received *per* the *Bonadventure*, *Joſeph Miller* Maſter from Do. *Archer*, 30 Pieces Narrow Modes, containing 2580 Aunes, to ſell for Acct. Co. 4, the Coſt and Charges there, being 4200 *Livres Tournois*, of which my ¼ is 1400 *Livres Tournois*, at 12½*d. per*, is	72	18	4
7th.			
Paid Duty and other Charges on ſaid Modes -	12	—	—
10th.			
Received from *Lewis Leſtock* of *London*, the two following Invoices of Wares, ſhipped in the *George* of *London*, Captain *Evans* Maſter, for *Nantz*, to the Addreſs of *Abel Archer* of ſaid Place, *viz.*			
20 Tun Lead, for Acct. Co. 2, the Coſt, &c being 180*l. Engliſh*,			
Of which my ½ is 90*l. Engliſh*, at 10½ *per Cent.* is - } 99 9 0			
Thomas Preſton's Half is - 99 9 0	198	18	—
Another of 40 Pieces Serge, for Acct. Co. 4, the Coſt being 246*l. Engliſh*, of which my ⅓ is 82*l.* Exa. at Do. - - -	90	12	2

DUBLIN, 14th *May*, 1783.

Received from *John Archer* of *Kilkenny* for the following ſold him,

	l.	*s.*	*d.*
1 Puncheon Rum, in Co. 2, containing 110 Gallons, at 4*s. per*	22	0	0
1 Hhd. Burgundy Wine in Do. Co. at	24	0	0
1 Hhd. Barbadoes Sugar Nt. 10 *C.* at 28*s. per* in Do. Co. -	14	0	0
5 Pieces Mode, in Co. 4, containing 430 Aunes at 2*s. per* -	43	0	0

l. 103

18th.

Received certain Advice, that the *George* of *London*, Captain *Evans*, is loſt, in her way from *London* to *Nantz*; my loſs thereby is, *viz.*

	l.	*s.*	*d.*
½ of 20 Tun Lead, ſhipped for Co. 2,	99	9	0
¼ of 40 Pcs. Serge, ſhipped for Co. 4,	90	12	2

l. 190 1 2

21ſt.

Received from *Abel Archer* of *Nantz*, an Invoice of 20 ſmall Pieces Brocade, qt. 50 Aunes, ſhipped in the *Sailwell*, *Thomas Johnſon*, Maſter, for *London*, to the Addreſs of *Lewis Leſtock*, to ſell for Acct. Co. 4, the Coſt, &c. being 3600 *Liv. Tourn.* my ¼ is 1200 *Liv. Tourn.* at 12½*d. per*, is - - *l.* 61 5

Alſo, by the ſame Poſt, received from ſaid *Leſtock*, Sales of ſaid Brocade, the Nt. Proceeds amounting to 189*l. Engliſh*, of which my ¼ is 63*l. Engliſh* at 10¼ *per Cent.* - - - - - *l.* 69 10 8¼

23d.

Sold to *John Bird*, at 6 Months, 14 Pieces Narrow Modes, of Co. 4, containing 860 Aunes at 2*s.* 2*d. per* *l.* 93 3 4

28th.

Received from *John Bird*, for the Narrow Modes, of Co. 4, ſold him yeſterday, at 6 Months, with liberty to diſcount the Debt when he thought proper

	l.	*s.*	*d.*
Diſct. allowed him for 6 Mo. at 6 *per C.*	2	15	10
Caſh for the Balance - -	90	7	6

l. 93 3 4

Remitted *Loſtus* and Co. of *Paris*, on our Acct. of Exa. in Co. *Thomas Preſton*'s Bill on *Peter Lamotte*, to ſaid *Loſtus* and Co. at Uſa. for 4000 *Livres Tournois*, Value in Acct. with ſaid *Preſton*, at 12½*d. per* - *l.* 204 3 4

DUBLIN, 30th *May*, 1783.				£.	s.	d.
Taken to the Acct. of Co. 2, each Half, the Remainder of the Modes in Co. 4, *viz.*						
15 Pieces containing 1290 Aunes, at 2*s.* *per*				129	—	—
	l.	*s.*	*d.*			
Thomas Preston's Half is - -	64	10	0			
My Half is - -	64	10	0			
	129	0	0			
31st.						
Closed the Acct. of Narrow Modes, in Co. 4, each and sent each Partner an Acct. Sales, *viz.*						
⅓,	*l.*	*s.*	*d.*			
My Commission at 2½ *per Cent.* on 265*l.* 3*s.* 4*d.* the Total Sales,	6	12	7			
After Charges (not posted till now)		14	11			
Lewis Lestock's ⅓ of Nt. Proceeds [243*l.*] is - -	81	0	0			
Abel Archer's ⅓ of the same -	81	0	0			
My ⅓ of the Nt. Gain is -	8	1	8			
				177	9	2
Received from Sundries this Month *per* Cash-book				421	—	6
Paid Sundries this Month, *per* Cash-book -				12	14	11
1st *June*.						
Remitted *Lewis Lestock* of *London*, his Acct. Co. 2, *George Usher*'s Bill on *Michael Clancy*, my Favour, at Usa. 113*l.* 2*s.* 5½*d.* *Eng.* at 10½ *per Cent.* is *Irish* 125*l.* for which delivered said *Usher*, my Bill on *Loftus* and Co. of *Paris*, on our Acct. of Exa. in Co. his Favour, at Usa. 2400 *Liv. Taurn.* at 12½*d.* *per Livre* -				125	—	—
24th.						
Settled Accounts with *Joseph Millar* Master of the Ship *Bonadventure*, and received from him my Share of the Balance of his Account of Freight, and Disbursements, since *December* last -				45	—	—

DUBLIN, 7th June, 1783. | L. | s. | d.

Furnished *Peter Lacherre* of *Rouen*, Abstract of his Acct. Balance due to me thereon, being 188*l.* 15*s.* 7*d.* closed by the following,

	l.	*s.*	*d.*
Balance due to said *Lacherre*, Acct. Co. 2, 600 *Liv.* at 12*d.* *per*	30	0	0
Remitted *Lewis Lestock* of *London*, my Acct. my Bill on himself at sight, Acct. said *Lacherre*, pursuant to his Letter of 31st Ult. 143*l.* 13*s.* 1*d.* *Eng.* Exchange at 10½ *per Cent*	158	15	7
			188 15 7

10th.

Received from *Anthony Arthur* and Co. my proportion of Profit and part Stock in said Co. having admitted *Daniel Davis* a Partner, and our Capital to remain as at first 10000*l.* *viz.*

	l.	*s.*	*d.*
⅖ of 400*l.* the Nt. Gain by Trade	160	0	0
⅖ of 2000*l.* paid in by said *Davis*	500	0	0
			660 — —

11th.

Received from *Ben. Bewley*, for Balance of his Acct. *per* Abstract furnished him this day 164*l.* 9*s.* *viz.*

	l.	*s.*	*d.*
3 Chests Green Tea, and 3 Do. Bohea, ½ his Acct. and ½ mine, delivered me by said *Bewley*, Amt. 306*l.* his ½ being	102	0	0
Cash, for the remainder	62	9	0
			164 9 —

Debit Tea to Adventure in Co. with *Ben. Bewley* 306*l.* for 3 Chests Green and 3 Do. Bohea, belonging to said *Bewley* and me, taken out of his hands on my proper Acct. Nt. 2001b. valued to — — 306 — —

14th.

David Denham Master of the Ship *Providence*, has brought in his Accounts of Freights, Wages, Disbursements, &c. by the Balance thereof there appears due to him 60*l.* my ½ whereof I have paid him, being — — — — — — — — 30 — —

DUBLIN, 18th June, 1783.				£.	s.	d.
Furniſhed *Lewis Leſtock* of *London*, Abſtract of his Acct. Balance to me thereon, being 212*l.* 15*s.* 10½*d.* cloſed by the following Articles, purſuant to his Letter of the 12th Inſtant, *viz.*						
	l.	*s.*	*d.*			
Balance due to him on Acct. Co. 2, 66*l.* 17*s.* 6¾*d. Eng.* Exa. at 11 *per Cent* -	74	4	8½			
Ordered me to Debit him in my Acct. 124*l.* 16*s.* 6¾*d. Eng.* and to credit him for the ſame in his Acct. Exa. at 11 *per Cent*	138	11	1¾			
				212	15	10½
21ſt.						
Remitted *Abel Archer* of *Nantz*, my Bill on *Loſtus* and Co. of *Paris*, on our Acct. of Exa. in Co. at Uſa. his Favour, 3774 *Liv.* 3 *ſols.* 6 *den. Tourn.* at 12½*d.* *per Livre*, for Balance of the following,						
	l.	*s.*	*d.*			
Due to ſaid *Archer* on his Acct. 754 *liv.* 3 *ſols.* 6 *den.* at 12½*d. per*	38	9	10¾			
Due to Do. on my Acct. 3020 *Livres*, at Do. -	154	2	11			
				192	12	9¼
23d.						
Received from *Richard Ruby*, for the following ſold him:						
	l.	*s.*	*d.*			
6 Hhds. Claret, Co. 2, at 45*l. per* Tun	67	10	0			
2 Bags Hops Nt. 7*C.* in Do. Co. at 6*l. per C.* -	42	0	0			
				109	10	—
26th.						
Furniſhed *Loſtus* and Co. of *Paris*, Abſtract of our Acct. of Exa. in Co. Balance due to me thereon, carried to the Debit of their Acct. being 1933 *Livres*, 16 *ſols.* 6 *den.* Exa. at 12½*d. per* - -				100	14	5
Debit *Loſtus* and Co. our Acct. of Exa. in Co. to Sundries 16*l.* 13*s.* 10¾*d.*						
	l.	*s.*	*d.*			
To ſaid *Loſtus* and Co. their Acct. for their ½ Nt. Profit on the Ex.	8	6	11½			
To Profit and Loſs for my ½ of Do.	8	6	11½			
				16	13	10¼

DUBLIN, 28th *June*, 1783.

	l.	s.	d.	£.	s.	d.
Divided between *Thomas Preſton* and me, the Remainder of our Rum:						
Said *Preſton* has carried home 7 Puncheons containing 740 Gallons at 3*s*. 9*d*. *per*, is -	138	15	0			
I have taken to my Acct. 7 Do. qt. 730 Galls. at 3*s*. 9*d*. *per*	136	17	6			
				275	12	6
Leakage on the whole Cargo 70 Gallons.						
——30th.——						
Cloſed ſuch Accounts with Co. 2, as are already finiſhed, Claret, Hops and Rum in Do. Company						
The Total of the Sales amounting to	999	10	6			
Thomas Preſton's Half is -	499	15	3			
My Half of the Nt. Gain is -	77	6	9			
				577	2	—
The following Articles to be carried at once to ſaid *Preſton*'s Account proper, and to Profit and Loſs, *viz.*						
My Commiſſion on 723*l*. 18*s*. [the total of the Sales of the Claret, Hops, and 4 Punchs. Rum in Co. 2] at 2½ *per Cent*	18	1	11½			
Due to me, for Cellerage of Do. Wares - - -	15	0	0			
Petty Charges paid on Do. (too troubleſome to be divided on each particular Account -	2	0	0			
Loſt by Exchange on the Account of *Lewis Leſtock*, for Company 2 - -		6	8½			
				35	8	7½
Thomas Preſton's Half is -	17	14	3¾			
My Half is - - - -	17	14	3¾			
	35	8	7½			

DUBLIN, 30th June, 1783.				£.	s.	d.
Laid out these 6 Months, *per* Book of Charges, viz.						
	l.	s.	d.			
Ware-House Rents, and other Charges of Merchandize -	25	0	0			
House Rent, and House Expences	90	0	0			
Pocket Expences and Apparel -	40	0	0			
				155	—	—
Received from Sundries this Month, *per* Cash-book				816	19	—
Paid Sundries this Month, *per* Cash-book -				187	—	—

End of the *Third* WASTE-BOOK.

JOURNAL

JOURNAL.

N° III.

DUBLIN, 1st *January*, 1783.

				£.	s.	d.
	SUNDRIES Dr. to STOCK -	£5766	4 8½			
	For the Total of my Effects active, viz.					
		l.	*s.*	*d.*		
.1	Cash, remaining in my Hands *per* Leger B. - -	875	12	00½		
	——— Received from my Father, this Day - - -	2000	00	00		
.1	Claret, for 4 Tun 2 Hhds. worth -	135	09	08		
.1	Wares from *Leghorn*, for 50 Ch. Wine 50 Do. Oil, on the Dr. Side -	205	00	00		
.2	Sugar, for 10 Tun Barbadoes, 14 C. single refined, 14 C. Double Do. on the Dr. Side - -	349	00	00		
.2	Bills and Notes, for *Charles Carleton*'s Note, paya. 1 *Feb.* for 50*l.* discounted at 6 *per Cent.* -	49	10	00		
	——— *John Clark*'s paya. 10 Inst. for 30*l.* discounted at Do. -	29	14	7		
.2	Bonds, for *Hen. Harding*'s at Interest since 25 *September* - -	500	06	00		
.2	Ship *Bonadventure*, for ⅜ of her worth	300	00	00		
.3	Ship *Providence*, for ¼ of her worth	275	00	00		
.3	*Swift* and Co. for Balance due to me *per* Leger B. - -	336	10	00		
.3	*Lewis Leſtock* of *London*, his Acct. for Balance due to me *per* Leger B.	224	19	2½		
.3	*Peter Lacherre* of *Rouen*, his Ac. for Balance due to me *per* Leger B.	188	15	7		
.3	*Eben. Pike* of *Cork*, his Acct. for Balance thereof - -	14	1	4		
.3	*James Pearſon*, *Barbadoes*, his Acct. Rum for the Dr. Side of Do. Acct. 2200 Gallons -	220	00	00		
.4	*Ben. Bewley*, due me, *per* B. -	63	2	00		
					5766	4 8½

DUBLIN, 1st *January*, 1783.

					L.	s.	d.
.1	Stock Dr. to Sundries - - -			£420 5 11½			
	For the Total of my Debts paſſive, *viz.*						
			l.	*s.* *d.*			
.4	To *Abel Archer*, *Nantz*, his Acct. for Balance due to him - -		26	6 6¼			
.4	To *Loſtus* and Co. *Paris*, their Acct. for Balance due to them - -		28	15 5			
.4	To *Edward Hall*, *Cadiz*, his Acct. for Balance due to him -		133	6 11¼			
.1	To Wares from *Leghorn* for the Total of the Sales of the Cr. Side, which is 24 Cheſts Florence Wine, 17 Do. Oil - - -		110	9 00			
.2	To Sugar, for the total of the Sales of the Cr. Side, which is 29½ *Cwt.* Barbadoes, 2 *Cwt.* Single refined, and 4 *Cwt.* Double Do. - -		77	16 00			
.3	To *James Pearſon* his Acct. Rum, for the Total of the Cr. Side, which is 218 Gallons - -		43	12 00			
					420	5	11½
	2d.						
.5	Adventure in Company with *Ben. Bewley* Dr. to *Ben. Bewley* - - - - -			£76 0 0			
.4	Having agreed to trade together with ſaid *Bewley*, ⅓ for his Account, and ⅔ for mine, the Affairs to be under his Management and Care: He has bought for our Account, 2 Cargos of Oranges, Lemons, and Olives, juſt arrived from *Cadiz*, the whole Coſt and Charges thereof, as *per* his Account, is 114*l.* my ⅔ is - - - - - -				76		
	4th.						
.5	*Loſtus* and Company, *Paris*, our Acct. of Exchange in Co. Dr. to Caſh - -			£125 3 0			
.1	For *William Warren*'s Bill of 2500 *Liv. Tourn.* on *Peter Lamotte*, payable at 2 Days Sight, to their Order, Value paid ſaid *Warren*, at 12*d. per Livre*, remitted in purſuance of a mutual Agreement between them and me, to carrry on an Acct. of Exc. in Company, with equal Gain and Loſs -				125		

DUBLIN, 5th *January*, 1783.

Sundries Dr. to Wares from *Leghorn* £128 12 0

Delivered *Ben. Bewley*, to ſell ¼ for his Acct. and ¼ for mine, the Remainder of ſaid Wares, *viz.*

	l.	*s.*	*d.*
26 Cheſts Florence Wine at 38*s. per*	49	8	00
33 Do. Florence Oil at 48*s. per* -	79	4	00
Ben. Bewley, for his ¼ - -	42	17	4
Adv. in Co. with *Ben. Bewley*, for my ¼	85	14	8
	128	12	0

£. 128 12 —

7th.

Claret in Co. with *T. Preſton* Dr. to Claret £144 0 0

He and I enter into Partnerſhip, our Concerns to be equal, and the Affairs to be managed by me: We have put in as follows, *viz.*

I take to the Acct. of Do. and me, the Remainder of my Claret, *viz.* 4 Tun 2 Hhds. at 32*l. per* Tun

	l.	*s.*	*d.*
Said *Preſton* puts in as much, at the ſame rate - -	144	00	00

£. 144 — —

10th.

Adventure in Company with *Ben. Bewley*, Dr. to Sundries - - - - £70 0 0

For my ⅐ Coſt and Charges of 65 Tubs Butter, ſhipped by him on board the *William* and *Mary*, *Thomas Tobin* Maſter, for *Rouen*, on our Acct. and Riſque, amounting *per* Invoice to 105*l.* and for my ⅐ thereof, delivered ſaid *Bewley* the following,

	l.	*s.*	*d.*
To Bills and Notes, for *John Clark*'s Note, my Favour, due this day -	30	00	00
To *Ben. Bewley*, for my Receipt to him in full for Bal. due to me on his Acct.	29	19	4
To Caſh, paid the Remainder - -	10	00	8

£. 70 — —

11th.

Adv. in Co. with *Anthony Arthur*, *Ben. Butler*, and *Conſtantine Cooper*, Dr. to Caſh - £2500 0 0

Paid my ⅕ of 10,000*l.* being the joint Stock in ſaid Co. as *per* Articles of Partnerſhip = =

£. 2500 — —

DUBLIN, 12th *January*, 1783.

		£.	s.	d.
	Sundries Dr. to Sugar - - £300 6 0			
	For the remainder of my Sugar, put in Company with *Thomas Preſton, viz.*			
		l. *s.* *d.*		
	17 Hhds. Barbadoes Sugar Nt. 170½*C.* at 24*s. per* - } 204 12 00			
	12 *C.* Single refined Loaf Do. at 3*l.* 12*s. per* - - } 43 4 00			
	10 *C.* Double refined Do. at 5*l.* 5*s.* 52 10 00			
	300 6 00			
	With 40*C.* Double refined Loaf Do. at 5*l.* 5*s. per C.* put in by ſaid *Preſton* - - - } 210 00 00			
	510 6 00			
		l. *s.* *d.*		
.6	Sugar in Co. 2, for my Half - 225 3 0			
.1	Caſh, received from ſaid *Preſton*, to make up his Share - - } 45 3 0			
.2		300	6	—
	14th.			
.6	Hops in Co. 2 Dr. to *Thomas Preſton* - £105 0 0			
.7	For my ¼ of 12 Bags, which he has delivered me, to ſell for his Account and mine, Nt. 42*C.* at 5*l. per C.* amounts to 210*l.* - - - -	105	—	—
	17th.			
.1	Caſh Dr. to Claret in Co. 2 - £40 0 0			
.5	Received from *Richard Pike*, for 1 Tun, Account *Thomas Preſton* and me, at - - -	40	—	—
	19th.			
.5	Adventure in Company with *Ben. Bewley* Dr. to *Swift* and Company - - - £160 0 0			
.3	Accepted, to make good in Acct. to ſaid *Swift* and Co. the Draft of ſaid *Bewley*, in their Fav. for my ¼ of 240*l.* Coſt and Charges of 200 Pieces Linen Cloth, bought and ſhipped by ſaid *Bewley*, to *London*, for his Account and mine - - -	160	—	—

DUBLIN, 23d *January*, 1783.

Sundries Dr. to Sundries - - £151 14 0

For 10 Hhds. Tallow bt. and ſhipped in the *Ann* and *Mary*, *Ambroſe Sutton* Maſter, for *Rochelle*, to Addreſs of *James White*, for Acct. *Thomas Preſton* and me, each ½,

		l.	*s.*	*d*
.7	Said *Preſton*, for his Half - -	75	17	00
.7	Voyage to *Rochelle*, in Co. 2, *per* the above Ship, for my Half -	75	17	00
		151	14	00

		l.	*s.*	*d.*	*L.*	*s.*	*d.*
.1	To Caſh, paid *W. Ford* for ſaid Tallow, Nt. 5 Tun, at 28*l. per* Tun -	140	00	00			
	—— Duty and other Charges -	8	00	00			
.8	To Commiſ. for my Proviſion at 2½ *per C.*	3	14	00			
					151	14	—

26th.

.7	*Richard Ruby* Dr. to Sugar Co. 2 -	£77	13	00			
.6	Sold him the following, at 3 Months,						
	1 Hhd. Barbadoes Sugar Nt. 9*C.* 3 *qrs.* at 28*s. per* - - -	13	13	00			
	1 Puncheon Double refined Sugar Nt. 8*C.* at 6*l. per C.* -	48	00	00			
	4*C.* Single refined Do. at 4*l per* -	16	00	00			
					77	13	—

29th.

.1	Caſh Dr. to *Loſtus* and Co. of *Paris*, our Account of Exchange in Company -	£200	0	0			
.5	Received from *Auguſtine Clark*, for *John Morreau*'s Bill on him 6 Inſt. at Uſa. remitted me by ſaid *Loſtus* and Co. 3140 *Livres Tournois*, Exa. at 12½ *per L.* -				200	—	—

30th.

.1	Caſh Dr. to Sundries - -	£285	3	0			
	Received this Month, *per* Caſh-Book -				285	3	—
	Sundries Dr. to Caſh - -	£2783	0	8			
.1	Paid this Month, *per* Caſh-Book - -				2783	—	8

DUBLIN, 1st February, 1783.

		£.	s.	d.
.1	Cash Dr. to Adv. in Co. with *Ben. Bewley*, £84 0 0			
.5	Received from him for my ⅓ Nt. Proceeds of Oranges, Lemons and Olives, amounting *per* Sales to	84	—	—

3d.

Sundries Dr. to *Jas. Pearson* his Ac. Rum £346 17 0

		l.	s.	d.
.7	*Thomas Preston* for his Half - -	173	8	6
.8	Rum in Company 2, for my Half -	173	8	6
.3		346	17	00

Being the remainder of said *Pearson*'s Rum, *viz.*

18 Puncheons qt. 1982 Gallons at 3*s.* 6*d. per* Gal.	346	17	—

.3	*James Pearson* his Account Rum Dr. to Sundries - - - - - - - -	£170	9	0

Having closed said Account, and sent him an Acct. Sales, *viz.*

	l.	s.	d.
The Total of the Sales being -	390	9	00
The Charges (already posted) are	220	00	00
Closing of the Account, -	170	9	00

		l.	s.	d.	£.	s.	d.
.8	To Commission for my provision on the Total Sales, at 2½ *per Cent.* -	9	15	2			
.1	To Cash, for After Charges (not posted till now) - -	2	13	10			
.1	To Do. for Cost of 170 Barrels Beef, and Charges - -	154	3	00			
.8	To Commission for my provision thereon	3	17	00			
					170	9	—

In Return of the Neat Proceeds of the Rum, I have shipped said Beef, in the *Fortune* of *Bristol*, *Adam Bray* Master, for *Barbadoes*, to the Address and Risk of said *Pearson*.

DUBLIN, 5th February, 1783.

				£.	s.	d.
	Sundries Dr. to Sundries -	£185	0 0			
	For the following, ſhipped in the *Ann* and *Mary*, *Amb. Sutton* Maſter, for *Nantz*, to the Addreſs of *Abel Archer* there, to ſell for Account Co. 2:					
		l.	*s.* *d*			
.7	*Thomas Preſton* for his Half -	92	10 00			
.8	Voy. to *Nantz*, *per* ſaid Ship, for my Half	92	10 00			
		185	00 00			
.7	*Thomas Preſton*, for 100 Tubs Butter, put in by him - -	130	00 00			
.2	To Bills and Notes, for *Charles Carleton's* Note, paid him for 2000 lb. Tanned Leather, juſt bot. -	50	00 00			
.1	To Caſh, paid Duty, *&c.* at Shipping -	5	00 00			
				185		
	6th.					
.7	*Thomas Preſton* Dr. to Hops in Co. 2, -	£42	0 0			
.6	For 2 Bags, ſold *Dav. Denham*, Nt. 7*C.* at 6*l. per*, for which he has given me a Draft on ſaid *Preſton*, who has accepted it, to make good in Account -			42		
	9th.					
.4	*Ben. Bewley* Dr. to Adv. in Co. with him	£94	0 0			
.5	He having furniſhed me with an Acct. Sales of our Florence Wine and Oil, the Nt. Proceeds amounting to 121*l* for my $\frac{1}{3}$ whereof, he has given me Credit in Acct. being - - - - -			94		
	11th.					
	Sundries Dr. to Sundries -	£205	0 0			
	For Amt. Invoice of the following Goods, ſhipped on the *Hopeful* Galley, Capt. *Quarrel* for *Cadiz*, addreſſed to *Edw. Hall*, for Acct. and Riſque Co. 2, *viz.*					
		l.	*s.* *d.*			
.1	Caſh recd. from *Thos. Preſton*, for his Half	102	10 00			
.8	Voy. to *Cadiz*, *per* ſaid Ship, for my Half	102	10 00			
		205	00 00			
.1	To Caſh, for 210 *C.* Hides amounting to	182	4 6			
.1	To Do. paid Duty and Fees of Entry, *&c.*	17	15 6			
.8	To Commiſſion Acct. for my Commiſſion at 2½ *per Cent.* - -	5	00 00			
				205		

DUBLIN, 14th *February*, 1783.

			L.	s.	d.
.9	Tea in Company 4, Dr. to *Lewis Leſtock*, *London*,				
—	my Account - -	£92 8 0			
.9					
	Having received *per* the *Mermaid*, *Richard Rich*, Maſter, from *London*, 2 Cheſts Green Tea and 3 Do. Bohea, each weighing Nt. 200 lb. conſigned to me by ſaid *Leſtock*, to ſell for his Acct. *Abel Archer*'s of *Nantz* and mine, each ½, in purſuance of an Agreement made, to trade in Partnerſhip, each to be equally concerned, and to account for the reſt, as occaſion ſhall require:				
	The Coſt and Charges amounting *per* Invoice, to 252*l. Eng.* my ⅓ 84*l.* Exa. at 10 *per Cent.* -		92	8	—
	15th.				
.9	Tea in Company 4, Dr. to Caſh -	£60 0 0			
—					
.1	Paid Duty and Freight, *&c.* of 2 Cheſts Green Tea and 3 Do. Bohea *per* the *Mermaid* from *London*.		60	—	—
	18th.				
	Sundries Dr. to Sundries in Co. 2 -	£205 7 0			
	For the following, ſold *Matthew Morden*,				
		l. *s.* *d.*			
.7	*Thomas Preſton*, for ſaid *Morden*'s Bill, on him, accepted to make good in Acct. for one Half - -	102 13 6			
.1	Caſh, for the other Half -	102 13 6			
		205 7 0			
		l. *s.* *d*			
.5	To Claret, for 2 Tun, at 40*l. per* Tun -	80 00 00			
.6	To Hops, for 3 Bags Nt. 10¼*C.* at 6*l.* *per C.* - -	63 00 00			
	To Sugar, for 1 Hhd. Barbadoes Nt.				
.6	10 *C.* 1 *qr.* at 28*s. per* -	14 7 00			
	—— 1 Puncheon Double refined Nt. 8*C.* at 6*l. per* -	48 00 00			
			205	7	—

DUBLIN, 21st *February*, 1783.

Sundries Dr. to Sundries - £191 13 6

For 200 Barrels Beef, bought of *Edward Harvey*, for Acct. Co. 2, at 17*s.* 6*d. per* Barrel, which I have ſhipped in the *Rover*, *Thomas Truſty* Maſter, for *Rouen*, to the Addreſs of *Peter Lacherre*, to ſell for Account of ſaid Company, is 175*l.*

		l.	*s.*	*d.*
.7	*Thomas Preſton*, for his Half - -	95	16	9
.9	Voyage to *Rouen*, *per* ſaid Ship, in Co. 2, for my Half - -	95	16	9
		191	13	6

		l	*s.*	*d.*
.1	To Caſh, paid in part to ſaid *Harvey* -	73	8	8
.3	To *Eben. Pike*, *Cork*, his Acct. for my Bill on him - - -	14	1	4
.7	To *Thomas Preſton*, for my Bill on him for his Half Coſt ſaid Beef -	87	10	00
		175	0	6
.1	To Caſh, paid Duty and other Charges	12	00	00
.8	To Commiſſion, for my Proviſion, at 2½ *per Cent.* - -	4	13	6
			191	13 6

25th.

.5	*Loſtus* and Company of *Paris*, our Account of Exa.					
—	in Company, Dr. to Sundries - -	£102	1	8		
	For *John Connor*'s Draft on *Peter Lamotte*, to ſaid *Loſtus* and Co. remitted them 2000 *Livres Tournois*, Exchange at 12¼*d. per Livre* - -				102	1 8

		l	*s.*	*d.*
.9	To Tea in Co. 4, for 1 Cheſt Green Tea delivered ſaid *Connor*, Nt. 200lb. at 7*s. per* lb. - - -	70	00	00
.1	To Caſh, paid him the Balance -	32	1	8
		102	1	8

DUBLIN, 27th *February*, 1783.

					£.	s.	d.
	Sundries Dr to Sundries - -			£283 7 0			
	For 170 Score Linen Cloth, bought of *Ant. Armſtrong*, at 32*s. per* Score; which I have ſhipped in the *Mermaid*, *Richard Rich* Maſter, for *London*, to Addreſs of *Lewis Leſtock*, to ſell for Acct. Co. 4, 272*l.*						
			l.	*s.* *d.*			
.3	*Lewis Leſtock*, *London*, his Acct. for his $\frac{1}{3}$		94	9 0			
.4	*Abel Archer*, *Nantz*, his Acct. for his $\frac{1}{3}$		94	9 0			
.9	Voyage to *London*, *per* ſaid Ship, for my $\frac{1}{3}$		94	9 0			
			283	7 0			
			l.	*s.* *d.*			
.5	To Claret in Co. 2, for 2 Tun at 41*l.* *per* Tun, ſold ſaid *Armſtrong* -		82	00 00			
.6	To Hops in Do. for 4 Bags Nt. 14*C.* at 6*l. per* - - - -		84	00 00			
.8	To Rum in Do. for 2 Puncheons containing 222 Gallons at 4*s. per* -		44	8 00			
.6	To Sugar in Do. for 1 Puncheon Single refined Nt. 8*C.* at 4*l.* 4*l. per* -		33	12 00			
	2 Hhds. Barbadoes Nt. 20*C.* at 28*s. per* - -		28	00 00			
			272	00 00			
.1	To Caſh, for Charges till on Board -		4	8 9½			
.8	To Commiſſion, for my Proviſion, at 2½ *per Cent* - -		6	18 2½			
					283	7	—
	28th.						
.4	*Ben. Bewley* Dr. to Adventure in Company with ſaid *Bewley* - - - - -			£76 0 0			
.5	For my $\frac{1}{3}$ Nt. Proceeds of 65 Tubs Butter, ſhipped by him the 10th Ult. on the *William* and *Mary*, Capt. *Tobin*, for *Rouen*, amounting *per* Sales to 2280 *Livres*, Exa. at 12*d. per Livre* 114*l.* my $\frac{1}{3}$ thereof -				76	—	—
.1	Caſh Dr. to Sundries - -			£186 13 6			
	Received this Month, *per* Caſh-book - -				186	13	6
	Sundries Dr. to Caſh - -			£441 5 11½			
.1	Paid this Month, *per* Caſh-book - -				441	5	11½

DUBLIN, 2d March, 1783.		£.	s.	d.
Sundries Dr. to *Swift* and Co. -	£155 2 0			
For *Lewis Leſtock* of *London*'s Draft on me to ſaid *Swift* and Co. 26th Ult. at ſight, Value in Acct. with them for the ſame, being ſaid *Leſtock*'s reimburſe for the following, *viz.*				
	l. s. d.			
.5 *Loſtus* and Co, of *Paris* our Account of Exa. in Company, for theirs on him to *Adair* and *Jackſon*, at ſight, for 1000 △ at 33*d. per* △ 137*l.* 10*s. Engliſh*, Exchange at 10 *per Cent.* - - -	151 5 0			
.7 *Thomas Preſton* for his ½ Coſt of 205*l.* inſured on Hides, *per* the *Hopeful* Galley for *Cadiz*, 1*l.* 15*s. Eng.* Exchange at 10 *per Cent.* -	1 18 6			
.8 Voyage to *Cadiz per* ſaid Ship, for my ½ Coſt of ſaid Inſurance, at 1*l.* 15*s. Eng.* Exa. at Do. -	1 18 6			
.3		155	2	—
4th.				
1 Caſh Dr. to *Loſtus* and Co. of *Paris* our Account of Exchange in Co. - - -	£185 0 0			
5 For my Bill on them to *William Ford*, at Uſance, for 3552 *Livres Tournois*, Exa. at 12½*d. per Livre* -		185	—	—
5th.				
5 Adventure in Company with *Ben. Bewley*, Dr. to Adventure in Company with Do. -	£180 0 0			
5 Having received from him, Sales of our 200 Pieces Linen Cloth, ſhipped by Do. the 19 *Jan.* laſt, for *London*; and, Invoice of Spice, received by him, in Return of the Nt. Proceeds; the Amount of each being 270*l. Iriſh*, my ½ is - - -		180	—	—

DUBLIN, 7th *March*, 1783.

					£.	s.	d.
.1	Cash Dr. to Sundries	-	-	£170 0 0			
	Received from *William Warren*, for *James White* of *Rochelle*'s Bill on him at sight, being said *White*'s Remittance for the Nt. Proceeds of 10 Hhds. Tallow, *per* the *Ann* and *Mary*, Acct. Co. 2, amounting *per* Sales to - - - - - - -				170		
				l. s. d.			
.1	To Cash paid *Thomas Preston* for his ½	-		85 0 0			
.7	To Voyage to *Rochelle*, *per* the *Ann* and *Mary*, in Co. 2, for my ½	-		85 0 0			
				170 0 0			
	10th.						
.10	General Acct. of Wares Dr. to Sundries			£84 0 0			
	For 6 Hhds. Tallow, bought of *William Ford*, for my Acct. Nt. 3 Tun, at 28*l. per*, *viz.*						
				l. s. d.			
.1	To Cash, paid in Part	-	-	14 0 0			
.9	To Tea, in Co. 4, for 1 Chest Bohea Nt. 200lb. delivered him, at 7*s. per* lb.			70 0 0			
					84		
	12th.						
.1	Cash Dr. ~~to *Ben. Bewley*~~	-	-	£170 0 0			
.4	Received from him in full, for my ⅖ Nt. Proceeds of such Goods on our Account, as he has already furnished me the Sales thereof	-	-	-	17		
	15th.						
	Sundries Dr. to *Edward Hall*, *Cadiz*, for Co. 2, our Account - - - - -			£200 0 0			
	Having received from him an Invoice of Wares shipped by him, in the St. *Jago*, *Diego Perez* Master, for *London*, and consigned to *Lewis Lestock*, *per* my Order, to sell for Account Co. 2, the Cost and Charges amounting to 1000 Dollars, at 4*s. per* Dollar - - - - - -				200		
				l. s. d.			
.7	*Thomas Preston*, for his Half	-		100 0 0			
.10	Voy. to *London per* said Ship, for my Half			100 0 0			
.10				200 0 0			

DUBLIN, 18th *March*, 1783.

		£.	s.	d.
.4	*Ben. Bewley* Dr. to Sundries in Co. 2, £65 0 0			
	Sold him at 3 Months, *viz.*			
	l. s. d.			
.5	To Claret, for 2 Hhds. at 11*l. per* - 22 0 0			
.6	To Hops, for 1 Bag Nt. 3¼ *C.* at 6*l. per* 21 0 0			
.8	To Rum, for 1 Punch. qt. 110 Gals. at 4*s. per* 22 0 0			
		65	—	—
	20th.			
.10	*Abel Archer* of *Nantz*, for Company 2, our Account Dr. to Sundries - - - £200 0 0			
	For Nt. Proceeds of 100 Tubs Butter and 200lb. Tanned Leather, *per* the *Ann* and *Mary*, Account said Company, amounting *per* Sales to 4000 *Livres* at 12*d. per Livre* - - - -	200	—	—
	l. s. d.			
.7	To *Thomas Preston*, for his Half - 100 0 0			
.8	To Voy. to *Nantz*, *per* said Ship, for my ½ 100 0 0			
	200 0 0			
	23d.			
.5	*Loftus* and Co. of *Paris*, our Acct. of Exa. in Co. Dr. to *Swift* and Co. - - £204 3 4			
.3	For the latter's Bill on the former, my favour, at Usa. remitted them for 4000 *Livres Tournois*, Value in Account with said *Swift* and Co. at 12¼*d. per Livre*	204	3	4
	26th.			
.1	Cash Dr. to Bonds - - - £515 0 0			
.2	Received from *Henry Harding*, in full for Principal and Half Year's Interest, due to me by his Bond, which I have delivered up - -	515	—	—
	28th.			
.10	Voyage from *Nantz* to *London*, *per* the *Ann* and *Mary*, in Co. 4, Dr. to *Abel Archer* my Acct. £98 0 0			
.10	For my ¼ Cost and Charges of 20 Pipes Brandy, shipped by him on said Ship, to the Address of *Lewis Lestock* of *London*, for Account and Risque Company 4, amounting *per* Invoice to 5760 *Livres*, my ¼ thereof 1920 *Livres Tournois*, Exchange at 12¼*d. per Livre* - - -	98	—	—

	DUBLIN, 30th *March*, 1783.			£.	s.	d.
	Sundries Dr. to Sundries -	£211	3 0			
	For the following, ſhipped in the *Bonadventure*, *Joſeph Millar*, Maſter, for *Nantz*, to the Addreſs of *Abel Archer*, to ſell for Acct. Co. 4, *viz.*					
		l.	*s.* *d.*			
.4	Said *Archer*, his Acct. for his ⅖ -	70	7 8			
.3	*Lewis Leſtock*, *London*, his Acct. for his ⅖	70	7 8			
.11	Voyage to *Nantz*, *per Bonadventure*, in Co. 4, for my ⅕ - -	70	7 8			
		211	3 0			
.1	To Caſh, paid *Will. Ford*, for 8 Hhds. Tallow, Nt. 4 Tun, bought this Day, at 27*l.* 10*s.* *per* Tun -	110	0 0			
.10	To Gen. Acct. Wares, for 6 Do. Neat 3 Tun, bt. 10 Currt. for my Acct.	84	0 0			
.1	To Caſh, for Duty, and other Charges at ſhipping - - -	12	0 0			
.8	To Commiſſion, for my Proviſion, at 2½ *per Cent* - - -	5	3 0			
				211	3	—
	31ſt.					
.1	Caſh Dr. to Sundries -	£1040	0 0			
—	Received this Month, *per* Caſh-book -			1040	—	—
—	Sundries Dr. to Caſh - -	£221	0 0			
.1	Paid this Month, *per* Caſh-book - -			221	—	—
	2d *April*.					
.2	Bills and Notes Dr. to Tea in Co. 4,	£142	10 0			
.9	For the following ſold *John Johnſon*, for which received the undermentioned:					
		l.	*s.* *d.*			
	1 Cheſt Green Tea Nt. 200lb. at 7*s.* *per* lb.	70	0 0			
	1 Do. Bohea —— 200lb. at 7*s.* 3*d.*	72	10 0			
				142	10	—
		l.	*s.* *d.*			
	Said *Johnſon*'s Note, paya. 1 *May* 50*l.* -	50	0 0			
	Do. - - 1 *June* -	50	0 0			
	Do. - - 1 *July* -	42	10 0			
		142	10 0			

DUBLIN, 4th *April*, 1783.

Sundries Dr. to *Abel Archer* of *Nantz*, for Co. 2, our Account - - - £200 0 0

For Coſt and Charges of 30 Bales Paper, and 10 Tun Anjou White-wine, ſhipped by him on the *Catharine* of *Dublin*, Captain *Butler*, for Account Company 2, amounting *per* Invoice to 4000 *Livres*, at 12*d*. *per Livre* - - - -

		l.	*s.*	*d*
.7	*Thomas Preſton*, for his Half -	100	0	0
.11	Wares from *Nantz*, in ſaid Co. for my ½	100	0	0
.10		200	0	0

£.	*s.*	*d.*
200	—	—

.11 Wares from *Nantz*, in Co. 2, Dr. to Caſh £200 0 0

.1 Paid Duty, Freight, and other Charges on Do. 200 — —

7th.

.11 *Peter Lacherre* of *Rouen*, for Company 2, our Account Dr. to Sundries - £220 0 0

For Nt. Proceeds of 200 Barrels Beef, *per* the *Rover* Galley, Captain *Truſty*, Account ſaid Company, amounting *per* Sales to 4400 *Livres*, Exchange at 12*d*. *per Livre* - - -

		l.	*s.*	*d.*
.7	To *Thomas Preſton*, for his ½ -	110	0	0
.9	To Voyage to *Rouen*, *per* the *Rover*, for my ½ - - -	110	0	0
		220	0	0

£.	*s.*	*d.*
220	—	—

Sundries Dr. to *Peter Lacherre* of *Rouen*, for Co. 2, our Acct. - - - £250 0 0

For Coſt and Charges of 20 Hhds. Burgundy Wine, ſhipped by him on the *Rover* Galley, Capt. *Truſty*, Acct. Co. 2, amounting *per* Invoice to 5000 *Livres Tournois*, Exchange at 12*d*. *per Livre* -

		l.	*s.*	*d*
.7	*Thomas Preſton*, for his Half -	125	0	0
.11	Burgundy Wine in Co. 2, for my ½ -	125	0	0
.11		250	0	0

£.	*s.*	*d.*
250	—	—

DUBLIN, 7th *April*, 1783.

					L.	s.	d.
.11	Burgundy Wine in Co. 2, Dr. to Cash	£85	0	0			
.1	Paid Duty and other Charges, on Do.	-			85		
	10th.						
	Sund. Dr. to Adv. in Co. with *Ben. Bewley*, £	200	0	0			
	Received from him an Acct. Sales of our Spice, received the 5th Ult. from *London*, the Nt. Proceeds amounting to 300*l.* of which my ⅔ is -				200		
		l.	*s.*	*d.*			
.1	Cash, received in Part - -	100	0	0			
.4	*Ben. Bewley* for the rem. pay. on Demand	100	0	0			
.5		200	0	0			
	13th.						
	Sundries Dr. to Tea in Company 4,	75	0	0			
	For 1 Chest Bohea sold *Christopher Kingston*, Nt. 200lb. at 7*s.* 6*d.* *per* lb. - - -				75		
		l.	*s.*	*d.*			
.2	Bills and Notes, received an accepted Bill on *Digby* and Co. pay. 1 *May* for -	70	0	0			
.1	Cash, for the Remainder -	5	0	0			
.9		75	0	0			
	14th.						
.9	Tea in Co. 4, Dr. to Sundries -	£205	2	0			
	Closed the Account of said Tea, and sent each Partner an Account Sales,						
		l.	*s.*	*d.*			
.8	To Commission, for my Provision on 357*l.* 10*s.* the Total Sales at 2½ *per C.*	8	18	9			
.1	To Cash, for After Charges (not posted till now) - -		11	3			
.3	*Lewis Lestock*, *London*, his Account for his ⅓ of the Nt. Proceeds -	96	0	0			
.4	To *Abel Archer*, *Nantz*, his Acct. for ⅓ do.	96	0	0			
.13	To Profit and Loss, for my ⅓ Nt. Gain	3	12	0			
					205	2	

DUBLIN, 16th *April*, 1783.

		£.	s.	d.
3	*Swift* and Co. Dr. to *Ben. Bewley* - £100 0 0			
4	For my Draft on him at ſight, their Favour, being for Balance due to me by ſaid *Bewley* for Nt. Proceeds of Spice, on our Account, Value in Account with ſaid *Swift* and Company - -	100		
	19th.			
9	*Lewis Leſtock*, of *London*, my Account Dr. to Sundries - - - - £219 0 9			
		l.	*s.*	*d.*
9	To Voyage to *London*, *per* the *Mermaid*, in C[illegible], for Nt. Proceeds of 170 Score L[illegible]en Cloth, amounting *per* Sales to 291*l.* *Eng.* my ½ 97*l.* Exa. at 10¼ *per Cent.* - -	107	6	1½
10	To Voyage from *Nantz* to *London*, *per* the *Ann* and *Mary*, in Co. 4, for Nt. Proceeds of 20 Pipes Brandy, conſigned him by *Abel Archer*, amounting *per* Sales to 303*l.* *Eng.* my ½ 101*l.* Exa. at 10¼ *per Cent* -	111	14	7½
		219		9
	2nd.			
10	*Edward Hall*, *Cadiz*, for Company 2, our Account Dr. to Sundries - - £230 0 0			
	Received *per* the *Hopeful* Galley, *George Quarrel* Maſter, from him, Sales of 210 *C.* Hides, ſhipped 11th *Feb.* in ſaid Ship, to Addreſs of ſaid *Hall*, for Acct. Co. 2, the Nt. Proceeds amounting to 1150 Pieces ⅕, at 4*s.* *per*, is - -	230		
		l.	*s.*	*d.*
7	To *Thomas Preſton*, for his Half, -	115	0	0
8	To Voyage to *Cadiz*, *per* the *Hopeful*, in Company 2, for my Half -	115	0	0
	Sundries Dr. to *Edward Hall*, *Cadiz*, for Co. 2, our Account - - - £188 0 0			
	For 40 Pipes Bencarlo Red Wine, in Part Return, ſhipped on board ſaid Veſſel, for Account ſaid Co. at 23½ Pcs. ⅕ *per* Pipe, is 950 Pcs. Exa. at Do. -	188		
		l.	*s.*	*d.*
7	*Thomas Preſton*, for his Half -	94	0	0
10	Bencarlo Red Wine, in Co. 2, for my Half	94	0	0
		188	0	0

DUBLIN, 22d *April*, 1783.

11 Bencarlo Red Wine, in Company 2, Dr. to Cash
- - - - - - - £300 0 0
.1 Paid Freight, Duty and other Charges on Do. - 300

24th.

Sundries Dr. to *Lewis Leſtock*, *London*, my Account
- - - - - - £298 7 0

Ben. Bewley having furniſhed an Acct. Tea, which he received from *Michael Clancy* of *London*, ⅓ for Acct. ſaid *Bewley*, and ⅔ for mine; the Coſt and Charges there, amounting to 270*l. Engliſh*, my ⅔ is 180*l.* at 10½ *per Cent*, is - - £198 18 0

In Return, I have (at ſaid *Bewley*'s Requeſt) drawn on *Lewis Leſtock*, *London*, Favour ſaid *Clancy*, a Bill of 270*l. Engliſh*, to be carried by ſaid *Leſtock* to my Acct. Value in Acct. with ſaid *Bewley* Exchange at Do. - - - 298 7

		l.	*s.*	*d.*
.4	*Benjamin Bewley*, for his ⅓ - -	99	9	0
.5	Adventure in Company with ſaid *Bewley*, for my ⅔ - -	198	18	0
.9		298	7	0

27th.

Sundries Dr. to Sundries in Co. 2 - £140 0 0

For the following, received from *Richard Homan*, for which delivered him as under,

		l.	*s.*	*d*
.2	Bills and Notes. for *Richard Homan*, on *Digby* and Co. payable 1 *May*, -	80	0	0
.1	Caſh, received for Balance -	60	0	0
				140

		l.	*s.*	*d*
11	To Burgundy Wine, for 2 Hhds. at 24*l. per*	48	0	0
.5	To Claret, for 2 Tun at 46*l. per* -	92	0	0
		140	0	0

	DUBLIN, 29th *April*, 1783.			£.	s.	d.
	Sundries Dr. to Sundries -	£291	6 11¾			
	For the two following Bills received from *Thomas Hall*, for which delivered him as under,					
		l.	*s.* *d.*			
10	*Edward Hall* of *Cadiz*, for Co. 2, our Acct. for his Bill on me to *Thomas Hall* of *Dublin*, for Balance due to him 790 Dollars, at 4*s.* *per* Dollar	158	0 0			
14	Do. his Acct. for Do. on me to ſaid *Hall*, for Balance due to him thereon	133	6 11¾			
		291	6 11¾			
2	To Bills and Notes, for					
		l.	*s.* *d.*			
	John Johnſon's Note, payable 1 *May* 50*l.*	50	0 0			
	Do. 1 *June* 50*l.* deducting Diſcount -	49	14 9			
	Do. 1 *July* 42*l.* 10*s.* deducting Do. -	42	1 2½			
7	To *Thomas Preſton*, for my Draft on him to *Thomas Hall*, for Balance -	149	11 0¼			
				291	6	11¾
	30th.					
1	Caſh Dr. to Sundries - -	£165	0 0			
	Received this Month, *per* Caſh-book -			165	—	—
	Sundries Dr. to Caſh - -	£585	11 3			
1	Paid this Month, *per* Caſh-book - -			585	11	3
	1ſt *May*.					
1	Caſh Dr. to Bills and Notes -	£150	0 0			
2	Received from *Digby* and Co. in Payment of the following Bills, formerly accepted,					
		l.	*s.* *d*			
	The Firſt, received the 13th Ult. from *Chriſtopher Kingſton*, for	70	0 0			
	The Second, received from *Richard Homan*, for - -	80	0 0			
				150	—	—

DUBLIN, 3d *May*, 1783.

		£.	s.	d.
1	Cash Dr. to *Richard Ruby* - £77 13 0			
7	Received from him in full for Sugar in Co. 2, sold him the 26th *January* last - -	77	13	—
	6th.			
10	*Abel Archer* of *Nantz*, my Account Dr. to Voyage to *Nantz*, *per* the *Bonadventure*, in Co. 4, - £78 2 6			
11	Received from him Sales of 14 Hhds. Tallow, shipped 30th *March*, for Acct. said Co. each ½, the Nt. Proceeds amounting to 4500 *Livres Tourn.* my ½ is 1500 *Livres Tourn* at 12½*d. per*, is - -	78	2	6
12	Narrow Modes in Co. 4, Dr. to *Abel Archer*, *Nantz*, my Acct. - - - £72 18 4			
10	Having received *per* the *Bonadventure*, *Joseph Millar* Master, from said *Archer*, 30 Pieces Narrow Modes containing 2580 Aunes, to sell for Account Co. 4, the Cost and Charges being 4200 *Livres Tournois*, my ⅓ is 1400 *Liv. Tourn.* at 12½*d. per* is -	72	18	4
	7th.			
12	Narrow Modes in Co. 4, Dr. to Cash £12 0 0			
1	Paid Duty and other Charges on said Modes -	12	—	—
	10th.			
	Sundries Dr. to *Lewis Lestock*, *London*, for Co. 2, our Account - - £198 18 0			
	Received from him an Invoice of 20 Tun Lead, shipped for Account said Co. on Board the *George* of *London*, Capt. *Evans* Master, for *Nantz*, to the Address of *Abel Archer*, the Cost, &c. being 180*l. Eng.* at 10½ *per Cent.* - -	198	18	—
	l. s. d.			
12	Voy. to *Nantz* in Co. 2, *per* said Ship, for my ¼ thereof, 90*l. Eng.* at 10½ *per* } 99 9 0			
7	*Thomas Preston*, for his Half - 99 9 0			
9	198 18 0			
12	Voyage to *Nantz*, *per* the *George* Co. 4, Dr. to *Lewis Lestock* my Account - £90 12 2			
9	Received from him Invoice of 40 Pieces Serge, shipped on said Ship, to the Address of *Abel Archer* there, to sell for Acct. Co. 4, the Cost being 246*l. Englisb*, my ⅓ is 82*l.* at 10½ *per Cent.* is -	90	12	2

DUBLIN, 14th *May*, 1783.

					£.	s.	d.
.1	Cash Dr. to Sundries - -	£103	0	0			
	Received from *John Archer* of *Kilkenny*, for the following sold him, *viz.*						
		l.	*s.*	*d.*			
.8	To Rum in Co. 2, for 1 Puncheon containing 110 Gallons, at 4*s. per* -	22	0	0			
11	To Burgundy Wine in said Co. for 1 Hhd.	24	0	0			
.6	To Sugar in said Co. for 1 Hhd. Barbadoes, Nt 10 *C.* at 28*s. per* -	14	0	0			
12	To Narrow Modes in Co. 4, for 5 Pieces containing 430 Aunes at 2*s. per* -	43	0	0			
					103		
	18th.						
13	Profit and Loss Dr. to Sundries -	£190	1	2			
	Received certain Advice, that the *George* of *London*, Capt. *Evans*, is lost, in her Way from *London* to *Nantz*, my Loss thereby is, *viz.*						
		l.	*s.*	*d.*			
12	To Voy. to *Nantz*, *per* said Ship Co. 2, for my Half of 20 Tun Lead -	99	9	0			
12	To Voyage to Do. *per* Do. in Co. 4, for my $\frac{1}{3}$ 40 Pieces Serge -	90	12	0			
					190	1	2
	21st.						
.2	*Lewis Lestock*, *London*, my Account Dr. to Sundries - - - - - -	£69	10	8¼			
	Having received from *Abel Archer* of *Nantz*, an Invoice of 20 small Pieces Brocade, containing 50 Aunes, shipped in the *Sailwell*, *Thos. Johnson* Master, for *London*, to the Address of *Lewis Lestock*, to sell for Acct. Co. 4, the Cost, &c. being 3600 *Liv. Tourn.* my $\frac{1}{3}$ is 1200 *Liv. Tourn.* at 12¼*d. per* is 61*l.* 5*s.*						
	Received also, by the same Post, from said *Lestock*, Sales of said Brocade, the Nt. Proceeds amounting to 189*l. Eng.* my $\frac{1}{3}$ being 63*l. Eng.* at 10 $\frac{1}{8}$ is -				69	10	8¼
		l.	*s.*	*d.*			
10	To *Abel Archer*, *Nantz*, my Account for my $\frac{1}{3}$ first Cost - -	61	5	0			
13	To Profit and Loss, for my $\frac{1}{3}$ Nt. Gain	8	5	8¼			
		69	10	8¼			

DUBLIN, 23d *May*, 1783.

12 *John Bird* Dr. to Narrow Modes in Company 4,
— - - - - - £93 3 4
12

Sold him at 6 Months, 14 Pieces Do. containing 860 Aunes, at 2*s.* 2*d.* *per* - - 93 3 4

28th.

Sundries Dr. to *John Bird*, - £93 3 4

Received for narrow Modes in Co. 4, ſold him yeſterday, with liberty to diſcount the Debt when he thought proper, *viz.*

		l.	*s.*	*d.*
.1	Caſh, received from him - -	90	7	6
12	Narrow Modes in Company 4, for 6 Months Diſc. allowed him -	2	15	10
—				
12				

93 3 4

Loſtus and Co. of *Paris*, on our Acct. of Exchange
.5 in Co. Dr. to *Thomas Preſton* - £204 3 4
—
.7 For his Bill on *Peter Lamotte*, to ſaid *Loſtus* and Co. at Uſance. Remitted them this Day 4000 *Livres Tournois*, Value in Acct. with ſaid *Preſton*, at 12½*d.* *per Livre* - - - 204 3 4

30th.

Sundries Dr. to Narrow Modes in Co. 4, £122 0 0

Having taken to Acct. Co. 2, each Half, the Remainder of ſaid Modes in Co. 4, *viz.*

15 Pieces containing 1290 Aunes, at 2*s.* *per* - 129 — —

		l.	*s.*	*d.*
.7	*Thomas Preſton*, for his Half -	64	10	0
12	Narrow Modes in Co. 2, for my Half -	64	10	0
—				
12		129	0	0

DUBLIN, 31ſt May, 1783.

					£.	s.	d.
12	Narrow Modes in Co. 4, Dr. to Sundries			£177 9 2			
	Cloſed ſaid Account, and ſent each Partner an Acct. Sales, *viz.*						
			l.	*s.* *d.*			
.8	To Commiſſion for my proviſion on 265*l.* 3*s.* 4*d.* the Total Sales at 2½ *per Cent* - -		6	12 7			
.1	To Caſh, for After-Charges (not poſted till now) - -			14 11			
.3	To *Lewis Leſtock, London*, his Account for his ⅓ of the Nt. Proceeds -		81	0 0			
.4	To *Abel Archer, Nantz*, his Account, for his ⅓ of Do. - -		81	0 0			
13	To Profit and Loſs, for my ⅓ Nt. Gain -		8	1 8			
					177	9	2
.1	Caſh Dr. to Sundries - -			£421 0 6			
	Received this Month, *per* Caſh-Book -				421		6
	Sundries Dr. to Caſh - -			£12 14 11			
.1	Paid this Month, *per* Caſh-Book				12	14	11
	1ſt *June.*						
17	*Lewis Leſtock* of *London*, for Co. 2, our Acct. Dr. to *Loſtus* and Co. of *Paris*, our Acct. of Exchange in						
.5	Company - - -			£125 0 0			
	For *George Uſher* on *Michael Clancy*, my Favour, at Uſa. Remitted the former this Day 113*l.* 2*s.* 5½*d.* *Eng.* Exchange at 10½ *per Cent*, is *Iriſh* 125*l.* for which delivered ſaid *Uſher*, my Bill on the latter, at Uſa. his Favour, for 2400 *Livres Tournois*, at 12½*d.* *per Livre* - - - -				125		
	24th.						
.1	Caſh Dr. to Ship *Bonadventure* -			£45 0 0			
.2	Settled Accounts with *Joſeph Millar*, Maſter of ſaid Ship, and received from him my Share of the Balance of his Account of the Freight, and Diſburſements, ſince *December* laſt				45		

DUBLIN, 7th *June*, 1783.

Sundries Dr. to *Peter Lacherre* of *Rouen*, his Acct. - - - - - £188 15 7

For Balance due to me, *per* Abſtract furniſhed him, cloſed by the following:

		l.	s.	d.	£.	s.	d.
11	Said *Lacherre*, our Acct. Co. 2, for Balance thereof, 600 *Livres* at 12*d. per Livre* - - -	30	0	0			
9	*Lewis Leſtock* of *London*, my Account for my Bill on himſelf at ſight, remitted him Account ſaid *Lacherre*, purſuant to his Letter of 31ſt Ult. 143*l.* 13*s.* 10*d. Eng.* Exchange at 10½ *per Cent.* - -	158	15	7			
3					188	15	7

10th.

1	Caſh Dr. to Sundries - -	£600	0	0			

Received from *Anthony Arthur* and Co. my proportion of Profit and part Stock in ſaid Co. having admitted *Daniel Davis* as Partner, and our Capital to remain as at firſt 10,000*l. viz.*

		l.	s.	d.	£.	s.	d.
13	To Profit and Loſs, for my ⅕ of 400*l.* the Nt. Gain by Trade -	100	0	0			
6	To Adventure in Co. with *Anthony Arthur* and Co. for my ⅖ of 2000*l.* paid in by ſaid *Davis* -	500	0	0			
					600		

11th.

	Sundries Dr. to *Ben. Bewley*, -	£164	9	0			
		l.	s.	d.			
5	Adventure in Co. with *Ben. Bewley*, for 3 Cheſts Green Tea, and 3 Do. Bohea, delivered me by ſaid *Bewley*, amounting to 306*l.* his ⅓ being -	102	0	0			
1	Caſh, received for Balance of his Acct. *per* Abſtract furniſhed him this day	62	9	0			
4					164	9	

13	Tea Dr. to Adventure in Co. with *Ben. Bewley*, - - - - -	£306	0	0			
5	For 3 Cheſts Green and 3 Do. Bohea, belonging to ſaid *Bewley* and me, taken out of his hands on my proper Account, Nt. 2001b. Valued to				306		

DUBLIN, 14th *June*, 1783.

		£.	s.	d.
.3	Ship *Providence* Dr. to Caſh - £30 0 0			
.1	*David Denham* Maſter of ſaid Ship, has brought in his Acct. of Freight, Wages, Diſburſements, &c. by the Balance whereof there appears due to him 60*l.* my ½ whereof I have paid him, is - -	30	—	—
	18th.			
	Sundries Dr. to *Lewis Leſtock* of *London*, his Acct. - - - - - £212 15 10¼			
	For Balance to me, *per* Abſtract furniſhed him this Day, cloſed by the following Articles, purſuant to his Letter of 12th Inſtant, *viz.*			
		l.	*s.*	*d.*
12	*Lewis Leſtock*, Co. 2, our Acct. for Balance due to him thereon 66*l.* 17*s.* 6¾*d. Eng.* Exa. at 11 *per Cent.* - }	74	4	8½
.9	Said *Leſtock* my Account, for ſo much I Debit him therein, 124*l.* 16*s.* 6½*d.* *Eng.* Exa. at Do. - }	138	11	1¾
.3				
		212	15	10¼
	21ſt.			
	Sundries Dr. to *Loſtus* and Co. of *Paris*, our Acct. of Exchange in Company - - £192 12 9¾			
	For my Bill on ſaid *Loſtus* and Company, at Uſance, favour *Abel Archer* of *Nantz*, remitted him this Day 3774 *Liv.* 3 *ſols.* 6 *den. Tournois*, Exa. at 12¼*d. per Livre*, for Balance of the following,			
		l.	*s.*	*d.*
.4	Said *Archer* his Acct. for 754 3 6 *Liv.* due to him thereon at 12¼*d. per* - }	38	9	10¾
10	Do. my Acct. for 3020 *Livres*, due to him thereon, at 12¼*d. per* - }	154	2	11
.5				
		192	12	9¾

DUBLIN, 23d *June*, 1783.

			£.	s.	d.
1	Caſh Dr. to Sundries in Co. 2 -	£109 10 0			
	Received from *Richard Ruby*, for the following ſold him, *viz.*				
		l. s. d.			
5	To Claret, for 6 Hhds. at 45*l. per* Tun -	67 10 0			
6	To Hops, for 2 Bags Wt. 7 *C.* at 6*l. per*,	42 0 0			
			109	10	
	26th.				
4	*Loſtus* and Co. of *Paris*, their Acct. Dr. to Do. our Acct. of Exa. in Company -	£100 14 5			
5					
	For Balance due to me on the latter Acct. carried to the Debit in the former, *per* Abſtract furniſhed them this Day, 1933 *Liv.* 16 *ſols.* 6 *den.* Exa. at 12½*d. per Livre* - - - - - -		100	14	5
5	*Loſtus* and Co. our Acct. of Exa. in Co. Dr. to Sundries - - - -	£16 13 10¼			
		l. s. d.			
4	To ſaid *Loſtus* and Co. their Acct. for their ½ Nt. Profit on the Exa.	8 6 11½			
13	To Profit and Loſs for my ½ of Do.	8 6 11½			
			16	13	10¼
	28th.				
	Sundries Dr. to Rum in Company 2,	£275 12 6			
	Divided between *Thomas Preſton* and me, the Remainder of our Rum, *viz.*				
		l. s. d.			
7	*Thomas Preſton*, for 7 Puncheons containing 740 Gallons, at 3*s.* 9*d. per*,	138 15 0			
13	Rum, for 7 Do. taken to my own Acct. qt. 730 Galls. at 3*s.* 9*d. per* -	136 17 6			
8			275	12	6
	Leakage on the whole Cargo 70 Gallons.				

DUBLIN, 30th *June*, 1783.

				£.	s.	d.
	Sundries in Co. 2, Dr. to Sundries -	£577	2 0			
	Closed such Accounts in said Company, as are already finished, *viz.*					
		l.	*s.* *d*			
5,6,8, —	Claret, Hops and Rum, the Total of the Sales, amounting to - -	999	10 6			
		l.	*s.* *d.*			
.7	To *Thomas Preston*, for his Half - -	499	15 3			
13	To Profit and Loss, for my Half of the Nt. Gain - - -	77	6 9			
				577	2	—
	Sundries Dr. to Sundries -	£35	8 7½			
	For the following Articles to be carried at once, to said *Preston*'s Account, and Profit and Loss, *viz.*					
		l.	*s.* *d*			
.7	*Thos. Preston*, for his Half - - -	17	14 3½			
13 —	Profit and Loss, for my Half - -	17	14 3½			
		35	8 7½			
		l.	*s.* *d.*			
.8	To Commission, for my provision on 723*l.* 18*s.* [the total of the Sales of the Claret, Hops, and 4 Puncheons Rum sold in said Co.] at 2½ *per C.*	18	1 11¼			
13	To Charges, for Cellerage of said Wares	15	0 0			
	Petty Charges paid on Do. (too troublesome to be divided on each particular Account) -	2	0 0			
12	To *Lewis Lestock*, for Company 2, our Account, lost by Exa. -		6 8¼			
				35	8	7½

DUBLIN, 30th *June*, 1783.

			£.	s.	d.
13	Charges Dr. to Cash - -	£155 0 0			
.1	Laid out these 6 Months, *per* Book of Charges, *viz.*				
		l. s. d			
	For Ware-House Rents, and other Charges of Merchandize -	25 0 0			
	House Rent, and House Expences	90 0 0			
	Pocket Expences and Apparel -	40 0 0			
			155	—	—
.1	Cash Dr. to Sundries - -	£816 19 0			
	Received this Month, *per* Cash-book -		816	19	—
	Sundries Dr. to Cash - -	£187 0 0			
.1	Paid this Month, *per* Cash-Book - - -		187	—	—

End of the *Third* JOURNAL.

LEGER,

LEGER,

No. III.

[C]

1783.

A.

	Fº.
Archer Abel *h. a.*	4
Adv. in Co. with Ben. Bewley	5
Adv. in Co. with A. Archer, &c.	6
Archer Abel Co. 2, *o. a.* -	10
Archer Abel *m. a.*	10

B.

	Fº.
Bills and Notes -	2
Bonds - -	2
Bewley Ben. -	4
Burgundy Wine, Co. 2 -	11
Bencarlo Red Wine, Co. 2	11
Bird John - -	12
Balance -	14

C.

	Fº.
Cash - -	1
Claret -	1
Claret in Co. with Thos. Preston	5
Commission -	8
Charges - -	13

D.

Fº.

E.

Fº.

F.

Fº.

G.

	Fº.
General Account of Wares -	10

H.

	Fº.
Hall Edward *h. a.*	4
Hops in Co. 2 -	6
Hall Edward Co. 2, *o. a.*	10

I.

Fº.

K.

Fº.

L.

	Fº.
Lestock Lewis *h. a.*	3
Lacherre Peter *h. a.*	3
Loftus and Co. *t. a.*	4
Loftus & Co. *o. a.* of Exa. in Co.	5
Lestock Lewis *m. a.*	9
Lacherre Peter Co. 2, *o. a.*	11
Lestock Lewis Co. 2, *o. a.*	12

M.

Fº.

N.

	F°.
Narrow Modes Co. 4, -	12
Narrow Modes Co. 2, -	12

O.

F°.

P.

	F°.
Pike Eben. Cork	3
Pearſon J. *h. a.* Rum	3
Preſton Thomas -	7
Profit and Loſs -	13

Q.

F°.

R.

	F°.
Ruby Richard -	7
Rum in Co. 2 -	8
Rum - - -	13

S.

	F°.
Stock - -	1
Sugar - - -	2
Ship Bonadventure	2
Ship Providence -	3
Swift and Company	3
Sugar Co. 2 -	6

T.

	F°.
Tea, Co. 4, - -	9
Tea - -	13

V.

	F°.
Voyage to Rochelle per Ann & Mary Co. 2	7
—to Nantz per Mary-Ann Co. 2 -	8
—to Cadiz per Hopeful Co. 2 - -	8
—to Rouen per Rover Co. 2 - -	9
—to London per Mermaid Co. 4 -	9
—from Cadiz to London per the St. Jago Co. 2 - -	10
—from Nantz to London per the Ann and Mary Co. 4 -	10
—to Nantz per Bonadventure Co. 4 -	11
—from London to Nantz per the George Co. 2 -	12
—from Lond. to Nantz per the Geo. Co. 4	12

W.

	F°.
Wares from Leghorn	1
Wares from Nantz Co. 2 -	11

X.

F°.

Y.

F°.

Z.

F°.

1783		Stock	Dr.		£.	s.	d.
Jan.	1	To Sundries, for the Total of my Effects and Debts passive - - -			420	5	11¼
		To Balance, being my Nt. Capital -		14	5518	9	7¼
					5938	15	7

1783		Cash	Dr.				
Jan.	1	To Stock, remaining in my Hands, *per* Leger B. - - -		1	875	12	¼
		To Do. received from my Father as a Gift			2000		
	31	To Sundries received this Month *per* Cash. book			285	3	
Feb.	28	To Do. - -	for Do. - -		186	13	6
Mar.	31	To Do. - -	for Do. - -		1040		
April	30	To Do. - -	for Do. - -		165		
May	31	To Do. - -	for Do. - -		421		6
June	30	To Do. - -	for Do. - -		816	19	
					5790	8	0¼

1783		Claret	Dr.	Tun	Hhd.			
Jan.	1	To Stock, remaining unsold, as *per* Leger B. - -		4	2	1	135	
		To Profit and Loss, gained by this Account - -				13	9	
				4	2		144	

1783		Wares from Leghorn	Dr.	Florence Chests Wine	Oil			
Jan.	1	To Stock, for Cost of -		50	50	1	205	
		To Profit and Loss, gained by this Account - - -				13	34	1
				50	50		239	1

1783		Contra Cr.			£.	s.	d.
Jan.	1	By Sundries, for the Total of my Effects and Debts active - - -			5766	4	8½
		By Profit and Loss, for my Nt. Gain these 6 Months past - - -		13	172	10	10½
					5938	15	7

1783		Contra Cr.			£.	s.	d.
Jan.	31	By Sundries, paid this Month, *per* Cash-book			2783	—	8
Feb.	28	By Do. - - for Do. - -			441	5	11½
Mar.	31	By Do. - - for Do. - -			221	—	—
April	30	By Do. - - for Do. - -			585	11	3
May	31	By Do. - - for Do. - -			12	14	11
June	30	By Do. - - for Do. - -			187	—	—
		By Balance in my Hands - -		14	1559	15	9½
					5790	8	0½

1783		Contra Cr.	Tun	Hhd.			
Jan.	7	By Claret in Co. 2, taken to said Account - -	4	2	5	144	—

1783		Contra Cr.	Florence Chests	Wine	Oil			
Jan.	1	By Stock, for Sales of -	24	17		1	110	9
	5	By Sundries, delivered *Ben. Bewley*, for our Account -	26	33			128	12
			50	50			239	1

Sugar Dr.

1783			Barbadoes C.	Refined single C.	Refined doub. C.		£.	s.	d.
Jan.	1	To Stock, for Coſt, &c. of	200	14	14	1	349	—	—
		To Profit and Loſs, gained hereby				13	29	2	—
			200	14	14		378	2	—

Bills and Notes Dr.

1783			l.	s.	d.	N°				
Jan.	1	To Stock, for *Charles Carleton*'s Note, payable 1 *Feb.* on Hands, for	50	0	0	1	1	49	10	—
		——*John Clark*'s, payable 10th Inſtant	30	0	0	2	1	29	14	7
Aprl	2	To Tea, in Co. 4, for *John Johnſon*'s 3 Notes,								
		1 payable 1 *May*	50	0	0	3	9	50	—	—
		1 payable 1 *June*	50	0	0	4	—	50	—	—
		1 payable 1 *July*	42	10	0	5	—	42	10	—
	13	To Do. for an accepted Bill on *Digby* and Co. paya. 1 *May*	70	0	0	6	9	70	—	—
	27	To Sundries, for 1 Do. on Do. payable 1ſt Do.	80	0	0	7		80	—	—
		To Profit and Loſs, gained hereby					13		1	4½
								371	15	11½

Bonds Dr.

1783					
Jan.	1	To Stock, for *Henry Harding*'s bearing Intereſt ſince 25 *October* laſt	1	500	— —
		To Profit and Loſs, gained hereby	13	15	— —
				515	— —

Ship Bonadventure Dr.

1783					
Jan.	1	To Stock, for ¾ of her preſent Value	1	300	— —
		To Profit and Loſs, gained hereby	13	45	— —
				345	— —

1783		Contra	Barbadoes C.	Refined single C.	Refined doub. C.		£.	s.	d.
Jan.	1	By Stock, for Sales of	29¼	2	4	1	77	16	—
	12	By Sundries, put into Co. 2,	170½	12	10		300	6	—
			200	14	14		378	2	—

1783		Contra	l.	s.	d.	N°		£.	s.	d.
Jan.	10	By Advent. in Company with *B. Bewley*, for *John Clark*'s Note, paid him -	30	0	0	1	5	30	—	—
Feb.	5	By Sundries, for *Charles Carleton*'s, paya. 10 Inst. -	50	0	0	2	—	50	—	—
April	29	By Sundries, for *John Johnson*'s 3 Notes, passed *Thomas Hall*								
		1 payable 1 *May* -	50	0	0	3	—	50	—	—
		1 do. 1 *June* -	50	0	0	4	—	49	14	9
		1 do. 1 *July* -	42	10	0	5	—	42	1	2½
May	1	By Cash, for *Digby* and Co. payable this Day -	70	0	0	6	1	70	—	—
		——— Do's paya. do.	80	0	0	7	—	80	—	—
								371	15	11½

1783		Contra			Cr.
Mar.	26	By Cash, received for *Henry Harding*'s Bond, with Interest - - -		1	515 — —

1783		Contra			Cr.
June	4	By Cash, for my Half the Balance of Freights, &c. from the Master - -		1	45 — —
		By Balance, for ¼ of her present Value -		14	300 — —
					345 — —

1783		Ship Providence Dr.		£.	s.	d.
Jan.	1	To Stock, for Half her preſent Value -	1	275	—	—
June	14	To Caſh, for Half the Balance of Account of Freight, &c. paid the Maſter -	1	30	—	—
				305	—	—

1783		Swift and Co. Dr.				
Jan.	1	To Stock, due me *per* Leger B -	1	336	10	—
April	16	To *Benjamin Bewley*, for my Draft on him	4	100	—	—
		To Balance, due to you - -	14	82	15	4
				519	5	4

1783		Lewis Leſtock, London, *H. A.* Dr.				
Jan.	1	To Stock, due me *per* Leger B -	1	224	19	2½
Feb.	27	To Sundries, for your ½ Amount Invoice of 170 Score Linen, *per* the *Mermaid* -		94	9	—
Mar.	26	To Sundries, for your ½ Amount Invoice of 14 Hhds. Tallow, conſigned *Abel Archer*, Acct. Co. 4 - - -		70	7	8
				389	15	10½

1783		Peter Lacherre, Rouen, *H. A.* Dr.				
Jan.	1	To Stock, due me *per* Leger B -	1	188	15	7

1783		Eben. Pike, Cork, *H. A.* Dr.				
Jan.	1	To Stock, due me *per* Leger B -	1	14	1	4

1783		Jas. Pearſon, Barbs. *H. A.* Rum Dr	Gallons				
Jan.	1	To Stock, for Charges on -	2200	1	220	—	—
Feb.	3	To Sundries, for After-Charges, and Beef ſent in Return, as *per* Sales			170	9	—
			2200		390	9	—

1783		Contra	Cr.		£.	s.	d.
		By Balance, for Half her preſent Value -		14	275	—	—
		By Profit and Loſs, loſt by this Account -		13	30	—	—
					305	—	—

1783		Contra	Cr.				
Jan.	19	By Adventure in Co. with *Ben. Bewley*, for his Draft on me your Favour -		5	160	—	—
Mar.	2	By Sundries, for *Lewis Leſtock*'s Draft on me, your Favour - -			155	2	—
	23	By *Laſtus* and Company, our Exa. Account, for your Draft on them -		5	205	3	4
					519	5	4

1783		Contra	Cr.				
April	14	By Tea in Co. 4, for your $\frac{1}{3}$ Nt. Proceeds		9	96	—	—
May	31	By Narrow Modes in Co. 4, for your $\frac{1}{3}$ Nt. Proceeds - - -		12	81	—	—
June	18	By Sundries, for Balance hereof -			212	15	$10\frac{1}{4}$
					389	15	$10\frac{1}{4}$

1783		Contra	Cr.				
June	7	By Sundries, for Balance hereof -			188	15	7

1783		Contra	Cr.				
Feb.	21	By Sundries, for my Bill on you Fav. *E. Harvey*			14	1	4

1783		Contra	Cr.	Gallons				
Jan.	1	By Stock, for Sales of -		218	1	43	12	—
Feb.	3	By Sundries, taken to Acct. Co. 2, the Remainder - -		1982		346	17	—
				2000		39	9	—

1783		Benjamin Bewley Dr.		£.	s.	d.
Jan.	1	To Stock, due me *per* Leger B. - - -	1	63	2	—
	5	To Wares from *Leghorn*, for your ¼ thereof	1	42	17	4
Feb.	9	To Adventure, in Co. with said *Bewley*, for my ¼ Nt. Proceeds of Florence Wine and Oil	5	94	—	—
	28	To Do. for my ¼ Nt. Proceeds of 65 Tubs Butter, *per* the *William* and *Mary*, for *Rouen*	5	76	—	—
Mar.	18	To Sundries, for Amount of Claret, Hops, and Rum, payable 3 Months - - - -		65	—	—
April	10	To Adventure to *London*, in Co. with said *Bewley*, for my ¼ Nt. Proceeds of Spice	5	100	—	—
	24	To *Lewis Leſtock*, *London*, my Acct. for your ¼ Amount Invoice of 5 Cheſts Green Tea and 3 Do. Bohea - - -	9	99	9	—
				540	8	4

1783		Loftus and Co. of Paris, *T. A.* Dr.				
June	26	To Do. our Acct. of Exa. in Company, for Balance due to me in that Acct. brought to your Debit herein, 1933 *Livres* 16 *ſols* 6 *den.* Exa. at 12½*d. per* - -	4	100	14	5

1783		Edward Hall of Cadiz *H. A.* Dr.				
April	29	To Sundries, for your Bill on me to *Thomas Hall* - - - -		133	6	11½

1783		Abel Archer of Nantz *H. A.* Dr.				
Feb.	27	To Sundries, for your ⅓ Amount Invoice of 170 Score Linen, conſigned *Lewis Leſtock* of *London* Acct. Co. 4 - -		94	9	—
Mar.	30	To Do. for your ⅓ Amt. Invoice of 14 Hhds. Tallow conſigned you Acct. ſaid Company		70	7	8
June	21	To *Loftus* and Co. our Acct. of Exa. in Co. for part of my Bill on them for Balance of this Acct. 754 *Livres* 3 *ſols* 6 *den.* Exa. at 12½*d. per Livre* - - -	5	38	9	10¾
				203	6	6¾

1783		Contra Cr.	£.	s.	d.
Jan.	2	By Adventure in Co. with ſaid *Bewley*, for my ¼ of Fruit - - - -	5	76	— —
	10	By Do. for my Receipt in full for Balan. hereof	5	89	19 4
Mar.	12	By Caſh, for my ¼ Nt. proceeds of Sundries, whoſe Sales are cloſed -	1	170	— —
April	16	By *Swift* and Company, for my Draft on you their Favour - - -	3	100	— —
June	11	By Sundries, for Balance of this Acct. - -		164	9 —
				540	8 4

1783		Contra Cr.	£.	s.	d.
Jan.	1	By Stock, due to you *per* Leger B, - -	1	28	15 5
June	26	By ſaid *Leſtus* and Co. our Acct. of Exa. in Co. for your ¼ Nt. Profit on the Exa.	5	8	6 11½
		By Balance due to me - -	14	63	12 —½
				100	14 5

1783		Contra Cr.	£.	s.	d.
Jan.	1	By Stock, due to you, *per* Leger B, -	1	133	6 11½

1783		Contra Cr.	£.	s.	d.
Jan.	1	By Stock, due to you *per* Leger B, -	1	26	6 6½
April	14	By Tea in Co. 4, for your ⅓ Nt. Proceeds of 2 Cheſts Green and 3 Do. Bohea, *per* the *Mermaid* from *London* - - -	9	96	— —
May	31	By Narrow Modes Acct. Co. 4, for your ⅓ Nt. Proceeds of 30 Pieces, *per* the *Bonadventure*	12	81	— —
				203	6 6½

1783		Adventure in Co. with B. Bewley ⅓ for *H. A.* and ⅔ for *M. A.* Dr.	£.	s.	d.
Jan.	2	To ſaid *Bewley*, for my ¼ of Oranges, Lemons and Olives, bought by him for our Account	4	76	—
	5	To Wares from *Leg.* for my ¼ of 26 Chs. of Flor. Wine & 33d°. Oil, put into Co. by me	1	85	14 8
	10	To Sundries, for my ¼ Inv. of 65 Tubs Butter, ſhipped by him on the *William* and *Mary*, for *Rouen* - - - -	—	70	—
	19	To *Swiſt* and Co. for my ¼ Coſt of 200 Pieces of Linen, ſhipped by him for *London* -	3	160	—
Mar.	5	To Adv. in Co. with ſaid *Bewley*, for my ¼ Invoice of Spice, received by him from *London*	5	180	—
April	24	To *Lewis Leſtock*, *London*, my Acct. for my ¼ amt. Invoice of 3 Cheſts Green and 3 Do. Bohea, received by him on our Account	9	198	18 —
June	11	To *Ben. Bewley*, for his ¼ of 3 Cheſts Green Tea and 3 Do. Bohea, having taken the whole to myſelf - - -	4	102	— —
		To Profit and Loſs, gained by this Acct. -	13	67	7 4
				940	— —

1783		Loftus and Co. of Paris *O. A.* of Exchange in Co. Dr.	Livres	Ex. *d.*			
Jan.	4	To Caſh, for *Wm. Warren*'s Bill on *Peter Lamotte* - - -	2500	12	1	125	—
Feb.	25	To Sundries, for *John Connor*'s Bill on Do. - -	2000	12¼	—	102	1 8
Mar.	2	To *Swiſt* and Co. for your Bill on *Lewis Leſtock* -	3000	11	3	151	5 —
	27	To Do. for their Bill on you	4000	12¼	3	204	3 4
May	28	To *Thomas Preſton*, for his Bill on *Peter Lamotte* -	4000	12¼	7	204	3 4
June.	26	To Sundries, for Nt. Profit on the Exchange - - - - -			—	16	13 10¼
			15500			803	7 2¼

1783		Claret in Co. with Thomas Preſton, each Half, (Co. 2.) Dr.	Tun.	Hhd.			
Jan.	7	To Claret, for my Half of -	9		1	144	—
Jan.	30	To Sundries, for the cloſing of this Account - -				239	10 —
			9			383	10 —

1783		Contra Cr.			£.	s.	d.
Feb.	1	By Cash, for my ½ Nt. Proceeds of Oranges, Lemons and Olives - -			1 84	—	—
	9	By *Ben. Bewley*, for my ½ Nt. Proceeds of 26 Chests of Flor. Wine and 33 Do. of Oil -			4 94	—	—
	28	By said *Bewley*, for my ½ Nt. Proceeds of Butter, *per* the *William* and *Mary* for *Rouen* -			4 76	—	—
Mar.	5	By Adventure in Co. with said *Bewley*, for my ½ Nt. Proceeds of 200 Pieces Linen -			5 180	—	—
April	10	By Sundries for my ½ Nt. Proceeds of Spice, received from *London* - - -			200	—	—
June.	11	By Tea, for 3 Chests Green, and 3 do. Bohea, received from said *Bewley*, on my Acct. amounting to - - - - -			13 306	—	—
					940	—	—

1783		Contra Cr.	Livres.	Ex. d.			
Jan.	29	By Cash, for *J. Morreau*'s Bill on *Augustine Clark* -	3840	12½	1 200	—	—
Mar.	4	By Do. for my Bill on you to *William Ford* - -	3552	12½	1 185	—	—
June.	1	By *L. Lestock* Co. 2, *o. a.* for my Bill on you to *Geo. Usher*	2400	12½	12 125	—	—
	21	By Sundries, for my Bill on you to *Abel Archer* -	3774 3s. 6den	12½	192	12	9½
	26	By said *Lestus* and Co. *t.a.* for Bal. due to me herein, carried to your Dt. in that Acct.	1933 16s. 6dn	12½	4 100	14	5
			15500		803	7	2½

1783		Contra Cr.	Tun.	Hhd.			
Jan.	17	By Cash, sold to *Richard Pike* -	1		1 40	—	—
Feb.	18	By Sundries, sold to *Mat. Morden*	2		80	—	—
	27	By Do. sold to *Anthony Armstrong*	2		82	—	—
Mar.	18	By *Ben. Bewley*, sold to Do.		2	4 22	—	—
April	27	By Sundries sold to *Richard Homan*	2		92	—	—
June.	23	By Cash, sold to *Richard Ruby* -	1	2	1 67	10	—
			9		383	10	—

1783		Adventure in Co. with Anthony Arthur, Ben. Butler, & Conſtantine Cooper, each ¼ (Co. 4.) Dr.	£.	s.	d.
Jan.	11	To Caſh, paid my ¼ of 10,000*l.* being the joint Capital in ſaid Company -	2500	—	—

1783		Sugar in (Co. 2.) Dr.	Barbadoes C.	Refined ſingle C.	Refined doub. C.	£.	s.	d.
Jan.	12	To Sugar, for my Half of a Parcel put in by *Thomas Preſton* and me - -	170½	12	50	2	255	3 —
		To Balance for Sales of	50	12	16	14	215	12 —
			220½	24	66		470	15 —

1783		Hops (in Co. 2.) Dr.	Cwt.	£.	s.	d.
Jan.	14	To *Thomas Preſton*, for my Half of	42	7	105	— —
June	30	To Sundries, for the cloſing of this Acct.			147	— —
			42		252	— —

1783		Contra Cr.	£.	s.	d.
June.	10	By Cash, for my ¼ of 2000*l.* paid in by *Daniel Davis* - - - -	1 500	—	—
		By Balance, for my ⅓ of 10,000*l.* being the joint Capital in said Company -	14 2000	—	—
			2500	—	—

1783		Contra Cr.	Barbadoes C.	Refined single C.	Refined doub. C.	£.	s.	d.
Jan.	26	By *Rich. Ruby*, sold him	9¼	4w	8	7 77	13	—
Feb.	18	By Sund. sold *M. Morden*	10¼		8	62	7	—
	27	By Do. sold *A. Armstrong*	20	8		61	12	—
May	14	By Cash, sold *John Archer*	10			1 14	—	—
		By Bal. for half Cost of	170½	12	50	14 255	3	—
			220½	24	66	470	15	—

1783		Contra Cr.	Cwt.	£.	s.	d.
Feb.	6	By *Thos. Preston*, sold *D. Donovan* -	7	7 42	—	—
	18	By Sundries, sold *Matthew Morden* - -	10½	63	—	—
	27	By Sundries, sold *Anthony Armstrong* -	14	84	—	—
Mar.	18	By *Ben. Bewley*, sold him - -	3½	4 21	—	—
June	25	By Cash, sold *Richard Ruby* -	7	1 42	—	—
			42	592	—	—

1783		Thomas Preſton Dr.		£.	s.	d.
Jan.	23	To Sundries, for your ½ amt. Invoice of 5 Tun Tallow, *per* the *Ann* and *Mary*, for *Rochelle*		75	17	—
Feb.	3	To *James Pearſon* his Acct. Rum, for your Half of 18 Puncheons, put in Co. 2 -	3	173	8	6
	5	To Sundries, for your Half Amt. Invoice of 100 Tubs Butter and 1000lb. Tann'd Leather, *per* the *Ann* and *Mary*, for *Nantz*. -		92	10	—
	6	To Hops in Co. 2, for *D. Donovan's* Bill on you	6	42	—	—
	18	To Sundries, for *M. Morden's* Bill on you -		102	13	6
	21	To Do. for your Half amt. Invoice of 200 Barrels Beef, *per* the *Rover* for *Rouen* -		95	16	9
Mar.	2	To *Swift* and Co. for your Half Coſt of Inſurance on Hides, *per* the *Hopewell* for *Cadiz*	3	1	18	6
	15	To *Edward Hall* Co. 2, *o. a.* for your ½ Amt. Inv. of Goods conſigned *Lewis Leſtock*, of *London* - - -	10	100	—	—
April	4	To *Abel Archer* Co. 2, *o. a.* for your ½ Amt. Inv. of Paper and Wine, *per* the *Catherine* from *Nantz*. - - -	10	100	—	—
	7	To *Peter Lacherre* Co. 2, *o. a.* for your ½ Amt. Invoice of 20 Hhds. Burgundy Wine, *per* the *Rover* Galley from *Rouen* -	11	125	—	—
	22	To *E. Hall*, Co. 2, *o. a.* for your ½ Amt. Inv. 40 Hhds. Bencarlo Wine, *per* the *Hopeful* Galley from *Cadiz* - -	10	94	—	—
May	10	To *L. Leſtock* Co. 2, *o. a.* for your ½ Amt. Inv. of 20 Tun of Lead, *per* the *George* for *Nantz*	12	99	9	—
	30	To Narrow Modes Co. 4, for your ½ of 18 Pcs. taken to Co. 2, - -	12	64	10	—
June	28	To Rum in Co. 2, for ½ of 14 Puncheons, taken to your Account - -	8	138	15	—
	30	To Sund. for your ½ Charges on Claret, Hops and Rum - - -		17	14	3¾
		To Balance due to you - - -	14	177	7	—½
				1500	19	7¼
1783		Voyage to Rochelle, per the Ann and Mary, (Co. 2) Dr.				
Jan.	23	To Sundries, for my ½ Amount Invoice of 10 Hhds Tallow, conſigned *James White* -		75	17	—
		To Profit and Loſs, gained hereby -	13	9	3	—
				85	—	—
1783		Richard Ruby Dr.				
Jan.	26	To Sugar, Co. 2, for Amt. of Sundries, payable at 3 Months - -	6	77	13	—

1783		Contra Cr.		£.	s.	d.
Jan.	14	By Hops in Co. 2, for my ½ of 12 Bags delivered me to ſell for our joint Acct. -	6	105	—	—
Feb.	5	By Sundries, for Butter furniſhed by you, Acct. Company 2. - -		130	—	—
	21	By Sundries, for my Bill on you to *Edward Harvey* - - -		87	10	—
Mar.	20	By *Abel Archer* Co. 2, our Acct. for your ½ Nt. Proceeds of Butter and Tanned Hides, *per* the *Ann* and *Mary* - -	10	100	—	—
April	7	By *Peter Lacherre*, Co. 2, our Acct. for your ½ Nt. Proceeds of 200 Barrels Beef, *per* the *Rover* Galley - -	11	110	—	—
	22	By *Edward Hall*, Co. 2, our Acct. for your ½ Nt. Proceeds of Hides, *per* the *Hopeful* Galley for *Cadiz* - -	10	115	—	—
	29	By Sundries, for my Bill on you to *Thomas Hall* - - -		149	11	¼
May	28	By *Leſtus* and Co. our Exchange Acct. for your Bill on *Peter Lamotte* -	5	204	3	4
June	30	By Sundries, for yor ½ Nt. Proceeds of Claret, Hops and Rum - -		499	15	3
				1500	19	7¼

1783		Contra Cr.				
Mar.	7	By Caſh, for my ½ Nt. Proceeds of 10 Hhds. Tallow - - -	1	85	—	—

1783		Contra Cr.				
May	3	By Caſh, received in full -	1	77	13	—

1783		Commiſſion Dr.		£.	s.	d.
		To Profit and Loſs, gained by this Account	13	72	14	1½

1783		Rum (in Co. 2) Dr.	Gallons		£.	s.	d.
Feb.	3	To *James Pearſon* his Account Rum for my Half of 18 Puncheons - -	1982	3	173	8	6
June	30	To Sundries, for the cloſing of this Account - - - - -			190	12	—
			1982		364	—	6

1783		Voyage to Nantz, *per* the Ann and Mary, Co. 2, Dr.			£.	s.	d.
Feb.	5	To Sundries, for my Half Coſt Butter and Leather, conſigned *Abel Archer* - -			92	10	—
		To Profit and Loſs, gained by this Account		13	7	10	—
					100	—	—

1783		Voyage to Cadiz, per the Hopeful Galley, Co. 2, Dr.		£.	s.	d.
Feb.	11	To Sundries, for my Half Coſt of Hides, conſigned *Edward Hall* - - -		102	10	—
Mar.	2	To *Swift* and Company, for my Half Premio of inſuring ſaid Hides - - - - -		1	18	6
		To Profit and Loſs, gained by this Account	13	10	11	6
				115	—	—

1783		Contra				Cr.		£.	s.	d.
			l.	s.	d.	per C.				
Jan.	23	By Sundries, for my Provision on - - - -	148	0	0	at 2½			3	14 —
Feb.	3	By *James Pearson*, his Acct. Rum, for Do. on	544	12	0	at do.	3	13	12	2
	11	By Voy. to *Cadiz*, Co. 2, for Do. on - - -	208	0	0	at do.	8	5	—	—
	21	By Sundries, for Do. on	187	0	0	at do.		4	13	6
	27	By Do. - for Do. on	276	8	9½	at do.		6	18	2½
Mar.	30	By Do. - for Do. on	206	0	0	at do.		5	3	—
April	14	By Tea, in Co. for 4 Do. on	357	10	0	at do.	9	8	18	9
May	31	By Narrow Modes, Co. 4 for 4 Do. on - -	265	3	4	at do.	12	6	12	7
June	30	By Sundries, for Do. on -	723	18	0	at do.		18	1	11¼
								72	14	1¾

1783		Contra	Cr. Gallons			
Feb.	27	By Sundries. sold *Anthony Amstrong*	222		44	8 —
Mar.	18	By *Ben. Bewley*, sold him - - -	110	4	22	— —
May	14	By Cash, sold *John Archer* - - -	110	1	22	— —
June	28	By Sundries divided between *Thomas Preston* and me - - - - -	1470		275	12 6
		Leakage on the Whole - - -	70			
			1982		364	— 6

1783		Contra	Cr.			
Mar.	20	By *Able Archer*, Co. 2, our Acct for my Half Nt. Proceeds of Butter - - - - - -		10	100	— —

1783		Contra	Cr.			
April	22	By *Edward Hall*, Co. 2, our Account, for my Half Nt. Proceeds of Hides - - - -		10	115	— —

1783 **Tea in Co. with Lewis Leſtock of London, and A. Archer of Nantz, each One-Third Dr.**

			Green lb.	Boh. lb.	£.	s.	d.
Feb.	14	To *Lewis Leſtock, London*, my Acct. for my ⅓ Invoice received *per* the *Mermaid* - -	400	600	92	8	---
	15	To Caſh, paid Duty, *&c.* -			66	---	---
April	14	To Sundries, for the cloſing of this Account - -			205	2	---
					357	10	---

1783 **L. Leſtock of London *M. A.* Dr.**

			English £. s. d.	Ex.			
April	19	To Sundries, for my ⅓ Nt. Proceeds of 170 Score Linen and 20 Pipes Brandy, Acct. Co. 4 -	198 00 00	10½	219	---	9
May	21	To Sundries, for my ⅓ Nt. Proceeds of 20 pieces Brocade Acct. ſaid Co. -	63 00 00	10½	69	10	8½
June	7	To *Peter Lacherre*, his Acct. for my Bill on you Acct. ſaid *Lacherre* -	143 13 10	10½	3 158	15	7
		To ſaid *Leſtock* his Acct. for ſo much I Debit you herein, purſuant to your Letter of the 12th Inſtant.	124 16 6½	11	3 138	11	1½
			529 10 4½		585	18	2

1783 **Voyage to Rouen, per the Rover, Co. 2, Dr.**

Feb.	21	To Sundries, for my Half Coſt, *&c.* of Beef, conſigned *Peter Lacherre*, for ſaid Co. -	95	16	9
		To Profit and Loſs, gained by this Account	13 14	3	3
			110	---	---

1783 **Voyage to London, per the Mermaid, Co. 4, Dr.**

Feb.	27	To Sund. for my ⅓ of Linen, conſig. *L. Leſtock*	94	9	---
		To Profit and Loſs, gained by this Account	13 12	17	1½
			107	6	1½

1783		Contra Cr.	Green lb.	Boh. lb.	£.	s.	d.
Feb.	25	By *Loftus* and Co. our Acct. of Exa. in Co. sold *Wil. Ford* -	200		5 70	—	—
Mar.	10	By Gen. Act. Wares, sold said *Ford*		200	10 70	—	—
April	2	By Bills & Notes, sold *J. Johnson*	200	200	2 142	10	—
	13	By Sundries sold *Chr. Kingston*,		200	75	—	—
			400	600	357	10	—

1783		Contra Cr.	English	Exa.	£.	s.	d.
Feb.	14	By Tea in Co. 4, for my ½ Amt. Inv. of 2 Chests Green Tea and 3d°. Bohea, *per* the *Mermaid*	84 00 00	10	9 92	8	—
April	24	By Sundries for my Bill on you to *M. Clayey*	270 00 00	10½	298	7	—
May	10	By Voya. from *London* to *Nantz*, in Co. 4, for my ½ Amt. Inv. of 40 Pieces Serge, consigned by you to *Abel Archer*	82 00 00	10½	12 90	12	2
		By Balance, due to me	93 10 4½	8½	14 101	6	2¾
		By Profit and Loss, lost by Exchange - -			13 3	4	9¾
			529 10 4½		585	18	2

1783		Contra Cr.	£.	s.	d.
April	7	By *Peter Lacherre*, Company 2, our Account, for my half Nt. Proceeds of Beef - -	11 110	—	—

1783		Contra Cr.	£.	s.	d.
April	19	By *Lewis Leftock*, my Acct. for my ½ Nt. Proceeds of Linen - - - - -	9 107	6	1½

						L.	s.	d.
1783		General Account of Wares Dr.						
Mar.	10	To Sund. for 6 Hhds Tallow, bot. of *W. Ford*				84	—	—
1783		E. Hall of Cadiz, for Co. to *O. A.* Dr.						
			Dollars	Exa.				
April	22	To Sundries, for Nt. Proceeds of 210 *C.* Hides, per the *Hopeful* Galley - - -	1150	4	s.	230	—	—
	29	To Do. for your Bill on me to *Thomas Hall* - - -	790	4		158	—	—
			1940			388	—	—
1783		Voy. from Cadiz to Lond. per the St. Jago Diego Perez M. Co 2, Dr.						
Mar.	15	To *Edward Hall*, our Acct. Co. 2, for my ½ Amt. Inv. of Wine, consigned to *L. Leslock*			10	100	—	—
1783		A. Arch. Nantz Co 2, *O. A.* Dr.						
			Livres	Ex.				
Mar.	20	To Sundries, for Nt. Proceeds of Butter and Leather - - -	4000	12 d.		200	—	—
1783		Voyage from Nantz to Lon. per the Ann and Mary, Co. 4, Dr.						
Mar.	28	To *Abel Archer* my Acct. for my ¼ Amt. Inv. 20 Pipes Brandy, consigned *Lewis Leslock*			10	98	—	—
		To Profit and Loss, gained hereby - - -			13	13	14	7½
						111	14	7½
1783		Abel Archer of Nantz *M. A.* Dr.						
			Livres	Exa.				
May	6	To Voyage to said Place, *per* the *Bonadventure* Co. 4, for my ¼ Nt. Pros. of 14 Hhds. Tallow	1500	12½ d.	11	78	2	6
June	21	To *Loftus* and Co. for part of my Bill on them, for Balance of this Acct. - - - - -	3020	12½	5	154	2	11
			4520			232	5	5

1783		Contra Cr.			£.	s.	d.
Mar.	30	By Sund. for said Tallow, consigned *A. Archer*			84	—	—

1783		Contra Cr.	Dollars	Exa.	£.	s.	d.
Mar.	15	By Sundries, for Amt. Invoice of Wines, consigned *Lewis Lestock* of *London* - -	1000	4	200	—	—
April	22	By Do. for 40 Pipes Bencarlo red Wine, *per* the *Hopeful* Galley	940	4	188	—	—
			1940	—	388	—	—

1783		Contra Cr.					
		By Ballance, for my half of Wine in *Lewis Lestock's* Hands - -			14	100	—

1783		Contra Cr.	Livres	Exa.	£.	s.	d.
April	4	By Sundries, received for Account Company 2 - -	4000	12	200	—	—

1783		Contra Cr.					
April	19	By *Lewis Lestock* my Account, for my ⅓ Nt. Proceeds of 20 Pipes Brandy -			9	111	14 7½

1783		Contra Cr.	Livres	Exa.	£.	s.	d.
Mar.	28	By Voy. to *Lond.* Co. 4, for my ⅓ Amt. Inv. of 20 Puncheons Brandy, addressed *L. Lestock*	1920	12¼	10	98	— —
May	6	By Narrow Modes, Co. 4, for my ⅓ Amt. Invoice of 30 Pieces, *per* the *Bonadventure* -	1400	12⅓	12	72	18 4
	21	By *L. Lestock* my Acct. for my ⅓ amt Inv. of 20 Pcs. Brocade consigned said *Lestock*, act Co. 4	1200	12⅓	9	61	5 —
		By Profit & Loss, lost by Exa.			13		2 1
			4520	—		232	5 5

1783 **Voyage to Nantz, per the Bonadventure, Co. 4, Dr.**

			£.	s.	d.
Mar. 30	To Sundries: for my $\frac{1}{3}$ of Tallow, consigned *Abel Archer* - - - - -		70	7	8
	To Profit and Loss, gained hereby - - -	13	7	14	10
			78	2	6

1783 **Wares from Nantz, Co. 2, Dr.**

		Paper Bales	Anj. Wine Tun		£.	s.	d.
April 4	To *Abel Archer*, Co. 2, our Acct. for my Half of	30	10	10	100	—	—
	To Cash paid Duty, &c.			1	200	—	—
					300	—	—

1783 **Burgundy Wine, Co. 2, Dr.**

		Hhds		£.	s.	d.
April 7	To *Peter Lacherre*, Co. 2. our Account for my Half of - - - -	20	11	125	—	—
	To Cash, paid Duty. &c.		1	85	—	—
	To Balance, for Sales of - -	3	14	72	—	—
		23		282	—	—

1783 **P. Lacherre of Rouen, Co. 2, *O. A* Dr.**

		Livres	Exa. d.	£.	s.	d.
April 7	To Sundries, for Nt. Proceeds of 200 Barrels Beef, *per* the *Rover* Galley - - -	4400	12	220	—	—
June 7	To *Peter Lacherre*, his Acct. for Bala. due to me herein carried to your Credit in that Acct.	600	12	30	—	—
		5000		250	—	—

1783 **Bencarlo Red Wine, Co. 2, Dr.**

		Pipes		£.	s.	d.
April 22	To *Edward Hall, Cadiz*, for Company 2, our Account, for my Half Cost of	40	10	94	—	—
	To Cash paid Duty, &c.		1	300	—	—
		40		394	—	—

1783		Contra	Cr.	£.	s.	d.
May	6	By *Abel Archer* my Account, for my Share Nt Proceeds ſaid Tallow - -	10	78	2	6

1783		Contra	Cr.	Paper Bales	Anj. Wine Tun			
		By Balance for my Half Coſt of - - - - - Duty, &c.		30	10	14	100	
							200	
							300	

1783		Contra	Cr.	Hhds.		
April	27	By Sundries, ſold *Richard Homan* -		2	48	
May	14	By Caſh, ſold *John Archer* - - -		1	1	24
		By Balance, for Half Coſt and Duty		20	14	210
				23		282

1783		Contra	Cr.	Livres	Exa. d.		
April	7	By Sundries, for Amt. Invoice of 20 Hhds. Burgundy, *per* the *Rover* Galley - - - - -		5000	12	250	

1783		Contra	Cr.	Pipes		
		By Balance, for my Half Coſt of - Duty, &c.		40	14	94
						300
				40		394

1783 Narrow Modes Co. 4, Dr.

			Aunes		L.	s.	d.
May	6	To *Abel Archer* my Account, for my ⅟₇ Coſt, &c. of - -	2580	10	72	18	4
	7	To Caſh, paid Duty, &c. - - - -		1	12	—	—
	23	To *John Bird*, for 6 Mo. Diſct. allowed him - - - -		12	2	15	10
	31	To Sund. for the Cloſing of this Acct.			177	9	2
			2580		265	3	4

1783 Lewis Leſtock of London, Co. 2, O. A. Dr.

			English	Ex.			
			l. s. d.				
June	1	To *Loſtus* and Co. our Acct. of Exa. in Co. for *George Uſher*'s Bill on *Michael Clancy* - -	113 2 5¼	10	5	125	— —
	18	To ſaid *Leſtock* his Acct. for Bala. hereof carried to your Credit in that Acct.	66 17 6¾	11	3	74	4 8¼
			180 0 0			199	4 8¼

1783 Voyage from Lond. to Nantz, per the George, Cap. Evans Co. 2, Dr.

May	10	To *Lewis Leſtock*, for Co. 2 our Acct. for my Half 20 Tun Lead, conſigned *Abel Archer*	12	99	9	—

1783 Voyage from Lon. to Nantz, per the George, Cap. Evans Co. 4, Dr.

May	10	To *Lewis Leſtock* my Acct. for my ⅟₄₀ Pieces Serge, conſigned *Abel Archer*, - - -	9	90	12	2

1783 John Bird Dr.

			Aunes			
May	23	To Narrow Modes in Co. 4, ſold him at 6 Mo.	12	93	3	4

1783 Narrow Modes, Co. 2, Dr.

			Aunes			
May	30	To Narrow Modes, Co. 4, for my half of -	1290	12	64	10 —

1783		Contra	Cr.		£.	s.	d.
			Aunes				
May	14	By Cash, sold *John Archer* -	430	1	43	—	—
	23	By *John Bird*, sold him - -	860	12	94	3	4
	30	By Sundries, taken to Acct. Co. 2 -	1290		129	—	—
			2580		265	3	4

1783		Contra	Cr.			
			English	Exa.		
May	10	By Sundries, for Amt. Inv. of 20 Tun Lead. consigned *Abel Archer* of *Nantz per* the *George*	*l. s. d.* 180 0 0	10½	198	18 —
June	30	By Sundries, lost by Exa.			6	8½
					199	4 8½

1783		Contra	Cr.			
May	18	By Profit and Loss, for Amount of my Half said Lead, said Ship being lost - - - - -		13	99	9 —

1783		Contra	Cr.			
May	18	By Profit and Loss, for my Half said Serge said Ship being lost		13	90	12 2

1783		Contra	Cr.			
May	23	By Sundries in full - - - - - - - - -			93	3 4

1783		Contra	Cr.			
			Aunes			
		By Balance, for my Half of -	1290	14	64	10 —

1783		Tea	Dr.			£.	s.	d.
			Green lb.	Bohea lb.				
June	11	To Adventure in Co. with *Ben. Bewley*, taken out of his Hands on my Acct. -	600	600		306	—	—

1783		Rum	Dr.				
			Gallons				
June	28	To Rum in Co. 2, taken to my Account from ſaid Company -	730	8	136	17	6

1783		Charges	Dr.				
June	30	To Caſh, paid theſe 6 Months, as *per* Book of Charges - - -		1	155	—	—

1783		Profit and Loſs	Dr.				
May	18	To Sundries, for Amount of Wares, loſt in the *George*, for *Nantz* - -			190	1	2
June	30	To Sundries, for my Half Charges thereon			17	14	3¼
		To Ship *Providence*, loſt thereby - -		3	30	—	—
		To *Lewis Leſlock* my Account, loſt by Exa.		9	3	4	9½
		To *Abel Archer* my Account, loſt by Exa.		10		2	1
		To Charges, laid out theſe 6 Months -		13	140	—	—
		To Stock, for my Nt. Gain -		1	172	10	10½
					553	13	2¼

1783	Contra	Cr.	Green lb.	Bohea lb.		£.	s.	d.
	By Balance, remaining unsold -		600	600	14	306	—	—

1783	Contra	Cr.	Gallons				
	By Balance, remaining unsold - -		730	14	136	17	6

1783	Contra	Cr.				
June 30	By Sundries, for Cellarage due me on Claret, Hops, &c. of Company 2 - - -				15	—
	By Profit and Loss, expended the last 6 Mo.		13		140	—
					155	—

1783	Contra	Cr.				
April 14	By Tea, Co. 4. for my $\frac{1}{7}$ Nt. Gain on do. -		9		3	12 —
May 21	By *Lewis Leftock*, my Account, for my $\frac{1}{3}$ of Nt. Gain on Brocades - - -		9		8	5 $8\frac{1}{2}$
31	By Narrow Modes, Co. 4, for my $\frac{1}{3}$ of Nt. Gain on Do. - - - - -		12		8	1 8
June 10	By Cash, for my $\frac{1}{4}$ of 400*l.* Nt. Gain by Trade in Co. with *A. Arthur* and Co. -		1		100	— —
	By *Loftus* and Co. our Acct. of Exa. in Co. for my $\frac{1}{8}$ Nt. Gain by Exa. - - - -		4		1	6 $11\frac{1}{2}$
	By Sundries, for my $\frac{1}{8}$ Nt. Gain on Claret, Hops, &c. in Co. 2 - - -				77	6 9
	By Claret - -	gained hereby	1		9	— —
	By Wares from *Leghorn* -	do. - - -	1		34	1 —
	By Sugar - -	do. - - -	2		29	2 —
	By Bills and Notes -	do. - - -	2			1 $4\frac{1}{2}$
	By Bonds - -	do. - - -	2		15	— —
	By Ship *Bonadventure* - -	do. - - -	2		45	— —
	By Adv. in Co. with *B. Bewley*	do. - - -	5		67	7 4
	By Voy. to *Rochelle*, Co. 2	do. - - -	7		9	3 —
	By Commission -	do. - - -	8		72	14 $1\frac{1}{2}$
	By Voy. to *Nantz* Co. 2	do. - - -	8		7	10 —
	By Voy. to *Cadiz*, Co 2	do. - - -	8		10	11 6
	By Voy. to *Rouen*, Co 2	do. - - -	9		14	3 3
	By Voy. to *London*, Co. 4 *per Mer.*	do. - - -	9		12	17 $1\frac{1}{2}$
	By Voy to do. Co. do. *per* St. *Jago*	do. - - -	10		13	14 $7\frac{1}{2}$
	By Voy. to *Nantz*, Co 4 -	do. - - -	11		7	14 10
					553	13 $2\frac{1}{2}$

1783	Balance Dr.		£.	s.	d.	1783
	To Cash, remaining in my Hands - - -	1	1559	15	2½	
	To Ship *Bonadventure*, for ⅓ of her present Value - - - - -	3	300	—	—	
	To Ship *Providence*, for her present Value	3	275	—	—	
	To *Loftus* and Co. *Paris*, their Acct. due me	4	63	12	½	
	To Adventure in Company with *A. Arthur* and Co. for my ⅕ of 10,000*l*. - - -	6	2000	—	—	
	To Sugar in Co. 2, for my Half the Cost of Sundries - - -	6	255	3	—	
	To *Lewis Leſtock* my Account for Bala. due to me 92*l*. 10*s*. 4½*d*. *Eng*. at 8⅓ *per Cent*.	9	101	6	2½	
	To Voyage to *London*, Company 2, for my Half Wines, in *Lewis Leſtock*'s Hands -	10	100	—	—	
	To Wares from *Nantz* Company 2, for my Half Wine and Paper - - -	11	100	—	—	
	Duty, &c. - -		200	—	—	
	To Burgundy Wine, Co. 2 for my ⅓ 20 Pipes	11	125	—	—	
	Duty, &c.		85	—	—	
	To Bencarlo Red wine, Company 2, for my Half of 40 Pipes - - -	11	94	—	—	
	Duty, &c.		300	—	—	
	To Narrow Modes in Co. 2, for my ⅓ of 1200 Aunes - - -	12	64	10	—	
	To Tea remaining unsold 600lb. Green, and 600lb. Bohea - - - -	13	306	—	—	
	To Rum, remaining unsold 730 Gallons -	13	136	17	6	
			6066	4	—	

1783	Contra Cr.		£.	s.	d
	By *Swift* and Company, for Bala. due them	3	82	15	4
	By Sugar, Co. 2 for Sales of 50¼ *C.* Barbadoes 12 *C.* Single, 16 *C* Double refined - -	6	215	12	—
	By *Thomas Preston*, due him - - - - - -	7	177	7	—½
	By Burgundy Wine, Co. 2 for Sales of 3 Hhds	11	72	—	—
	By Stock, being my Nt. Capital - - -	1	5518	9	7½
			6066	4	—

END OF

THE

THIRD SET.

FORMS

OF THE CHIEF

AUXILIARY BOOKS,

AS NOW USED

In the Most Eminent

COUNTING-HOUSES.

BILL

Dr. Bills

Recd.	No	Drawers	On, or to whom pay.	Date.	Sight.	accep	Due.	From whom received.	
1783.									
*Ja.*21	1	*E. Elliot*	to my Order	*Ja.*21	2 Mo.	——	*Ma* 24	*E. Elliot.*	101*l.*
*May*4	2	*R. Pike*	to Ditto.	*May*4	6 Mo.	——	*Nov.*7	*Rich Pike*	——
*Sep.*2.	3	*L. Leſtock*	on *T. Preſt.*	*Au.*20	21 Days	*Au.*27	*Sep*20	*L. Leſtock*	Eng. 160*l.* Liv.
*Oct.*26	4	*T. Bell*	on *S. Spence*	*Oct*26	——	——		*Tho. Bell*	250*l.*
*No.*16	5	*J. Clark*	to *R. Ruby*	*Oct.* 7	3 Mo.	——	1784 *Ja.*10	*Rich. Ruby*	30*l.*

Dr. Bills

Date. Paid.	No.	Diſcharged.	£.	s.	d.
1783					
Octuber 14	1	To Swift and Co. for my Draft -	100	—	—
May 2	2	To Sundries, ſold *Richard Ruby* -	61	14	—
			161	14	—

Dr. Notes

Date.	Diſcharged.	£.	s.	d.
1783				
Feb. 10	To Swift and Co. for my Draft -	250	—	—
March 20	To Sundries, diſcounted to *Chr. Kingſton, for* -	155	1	4½
Septem 24	To *Peter Lacherre, Rouen,* H. A. Burgundy Wine	88	—	—
	To Profit and Loſs, gained hereby - -	4	13	—
		497	14	4½

N. B. Add three Days of Grace to all Bills and Notes when

BOOK.

and Notes Cr.

Ex. or Dif.	£.	s.	d.		Diſpoſed of.				Ex. or Dif.	£.	s.	d.
				1783								
D 6 *per*	100	—	—	*Mar.* 20	By Note pay. paſſed Chr. Kingſton	—	—	—		101	—	—
—	65	12	6	*May* 24	By Caſh diſcounted	65	12	6	diſ 6 *per*	63	17	8
Ex. 10 $\frac{5}{8}$	177	—	—	*Oct.* 20	By Caſh	—	—	—	—	177	—	—
Ex. 12 $\frac{1}{2}$	13	—	5	26	By Abel Archer, Nantz, M. A.	Liv. 250	—	—	Ex 12 $\frac{1}{2}$	13	—	5
D 6 *per*	29	14	7	*Dec.* 31	By Balance	30	—	—	diſ 6 *per*	29	14	7
—					By Profit and Loſs loſt hereby	—	—	—	—		14	10
	385	7	6							385	7	6

Payable Cr.

No.	Drawers	Whoſe favour.	Date.	Sight.	Accept.	Due.	£.	s.	d.
1	B. Pike	T. Bell	*Oct.* 9	Sight	—	—	100	—	—
2	Loſtus & Co.	R. Ruby	*April* 2	Uſance	—	*May* 5	61	14	—
							161	14	—

Payable Cr.

No.	My Notes.	Whoſe Favour.	Date.	Sight.	Due.	£.	s.	d.
1	Paſs'd	David Denham	*Jan.* 12	1 Mo.	*Feb.* 15	250	—	—
2	Paſs'd	Chriſtopher Kingſton	*Mar.* 12	6 Mo.	*Sept.* 15	159	14	4 $\frac{1}{2}$
3	Paſs'd	William Walker	*Aug.* 21	1 Mo.	24	88	—	—
						497	14	4 $\frac{1}{2}$

they fall due; thoſe on Sight, or on Demand excepted.

Dr.
SALES of two Lots, containing three whole and six half Chests Singlo Tea, received from *E. F. London*, via *Chester*, per the *Race Horse*, *Joseph Norman* Master, for my own Acnount and Risk, *viz.*

	Three whole Chests.					Six half Chests.							
			C.	q.	lb.				q.	lb.			
	F. 93 574	B. 1	1	3	2	F. 76 1439	B.	4	3	17	l. f.		
	756	2	1	3	0	40		5	3	16			
	822	3	1	3	10	1		6	3	17			
						3		7	3	16			
			5	1	12	4		8	3	17			
				3	23	lb. 1990		9	3	16			
			4	1	17 sut. 493			5	1	15			
					off 18½			off 1	0	14			
					per Inv. 474½			4	1	1 sut. 477			
										off 18½			
										per Inv. 458½			
	Charges.												
1783 Nov. 8	Duty and Fees at Entry - - -											84	7 2
	Freight - - 1*l.* 12*s.* 6*d.* Lighterage - 4*s.*											1	16 6
	Certificate - - 2*s.* 2*d.* Carriage home 2*s.*												4 2
	Car. to Crane & Cranage 3*s.* 0*d.* Porters - 1*s.* 6*d.*												4 6
Dec. 12	Credit Acct. of Tea from *Chester* per *Racehorse* for Nt. Proc										180	363	13 8
												450	6 0

Dr. SALES 10 Planks Mahogany, and 3 Butts Currants, received from *C. D. Bristol*, per the *Nassau*, *William Holland*, Master, for joint Account and Risk of said *C. D.* and self, each half.

	10 Planks Mahogany.					3 Butts Currants.			
	No.	len. Feet.	bre. In.	thic. In.	cont.		C.	q.	lb.
	1	6,2	18,2	6,	60,	A.B. 1	18	2	14
	2	10,2	14,2	8,	101,1	2	19	0	3
	3	12,	22,	5,	110,	3	19	1	5
	4	10,	22,	4,2	82,2				
	5	10,	17,	5,	70,3	Gr.	56	3	22
	6	7,2	18,2	8,	92,1	Tr.	8	0	25
	7	8,	27,	4,2	81,				
	8	11,2	20,	7,2	143,3	Nt.	48	2	25
	2	12,2	19,2	6,2	131,3				
	10	10,	18,2	5,2	84,3				
		Square Feet - - 958							
1783	Charges.								
Apr. 30	Duty and Fees at Entry - - -							22	1 3
	Freight Mahogany, per Bill Lading - -							1	0 3
	Landing 1*s.* 8*d.* Watching 2*s.* 8½*d.* Carriage home 3*s.* 9½*d.*								8 2
	Measuring, 4*d.* per Hundred - -								3 2
	Freight Currants, per Bill Lading, - -							2	5 0
	Landing 1*s.* 6*d.* Certificate 2*s.* 2*d.* Carriage home 6*s.* 6*d* to Crane and Cranage, 8*s.* - -								18 2
	Porters receiving and delivering 1*s.* 10*d.* Commission on 125*l.* 13*s.* 8*d.* at 2½ per 3*l.* 2*s.* 10*d.* -						14	3	4 8
	Credited C. D. *Bristol*, *h. a.* for ½ Nt. Proceeds, without my Prejudice, till in Cash - -						37	47	16 5
	—Wares from *Bristol*, per *Nassau*, in Co. with C.D. for my ½						50	47	16 5
								125	13 6

1783	Chests W	Chests H.		l.f.	£.	s.	d.
Dec. 1	2		Sold *James Wyvill* at 4 Months - -	17			
			No. 1 & 2. Two whole Chests amounting per Waste-Book, to - - - - -		128	16	—
	5		Sold *George Huchinson* for Cash - - -	2			
		4	No. 4, 5, 6, 7, Four half Chests, amounting per Waste-Book, to - -		164	—	—
	12		Sold *Richard Selby* at 4 Months - - -	39			
	1	2	No. 3, 8, 9, One whole and two half Chests amounting per Waste-Book, to		157	10	—
	3	6			450	6	—

1783				
May 17	Sold *Thomas Fleetwood* at 9 Months - - -	81		
	10 Planks Mahogany, measuring per Waste-Book, 958 Feet at 8*d. per* - - - - -		31	18	8
June 1	Sold *William Meredyth*, Scale Weight, 4 Months,	34			
	3 Butts Currants Weight Nt. per Waste-Book 49*C.* 1*qr* 10*lb.* at 38*s. per C.* - - - - -		93	14	10
			125	13	6

INVOICE-BOOK.

INVOICE of two Lots containing three whole and six half Chests Singlo Tea, bought by *E. B.* at the East India Company's last Sale, and forwarded to *C. D. Chester*, to be consigned *A. B. Dublin*, for his Account and Risk.

	C.	q.	lb.	l.	s.	d.	£.	s.	d.
F. 93 No. 754 B.	1	1	3						
756	2	1	3						
822	3	1	3						
	6	1	12						
		3	23	Tare and Draft.					
	4	1	17	Suttle 493 lb.					
E. I. C. Allowance 4½ lb. for each 116 18¼ Trett:									
				474¾ at 5s. 8d.	134	10	3		
				Discount 6½ *per Cent*,	8	14	10		
								125	15	5
	C.	q.	lb.						
F. 76 No. 1439 B.	4	0	3	17						
40	5	0	3	16						
1	6	0	3	17						
3	7	0	3	16						
4	8	0	3	17						
1990	9	0	3	16						
	5	1	15							
	1	0	14	Tare and Draft.						
				Suttle lb. 477						
				18¼ Trett.						
				458¾ at 7s. 7d.	173	18	10			
				Discount, 6½ *per Cent*,	11	6	1			
								162	12	9
Charges										
Part of the Entry, Bond, and Searcher's Fees						12	6			
Casing, and Lot Money,					2	4	0			
Officers 1s. Porters at the India Warehouse 1s.						2	0			
Cartage to the Quay and Inn 6s. Sealing 1s.						7	0			
Wharfage 1s. 9d. Loading and Unloading 1s. 6d.						3	3			
Brokerage for entering and forwarding						5	0			
for buying at the Company's Sales, ½ *per Cent*					1	8	9			
								5	2	6
								293	10	8
My Commission, at 2 *per Cent*								5	17	4
								299	8	0
Errors and Omissions excepted.										
LONDON, *October* 15th, 1783.										
				E. F.						
Charges in *Chester*,				*l.*	*s.*	*d.*				
Carriage 10 *Cwt.* 3 *qrs.* 18 *lb.* at 7s. *per Cwt.*				3	16	4				
Entry, Cocket, Duplicate, and Searchers					5	6				
Carriage to *Parkgate*, and Porterage					10	6				
Postage 1s. 4d. Commission 9s.					10	4		5	2	8
							British	304	10	8
							Exchange at Par	25	7	6½
							Irish	329	18	2½

INVOICE-BOOK.

INVOICE of 40 Tubs and 10 full bound Firkins Butter, shipped for *Bourdeaux*, on the *La Esperence*, *Pierre Valois* Master, to Address of *B. C* there, for his Account and Risk.

	C.	q.	lb.	Tare	No.	C.	q.	lb.	Tare	No.	C.	q.	lb.	Tare	£.	s.	d.
B.C.△. No. 1	1	2	26	30	11	1	1	2	26	21	1	2	19	27			
	1	1	26	33		1	1	23	34		1	0	18	24			
No. 1 to 50	1	0	2	25		2	0	4	34		1	2	25	34			
	1	1	23	34		1	1	23	36		1	3	9	32			
	1	3	0	33		1	2	2	30		1	3	15	29			
	1	2	0	37		1	2	22	29		1	0	17	24			
	1	2	0	34		1	2	17	28		1	3	0	29			
	2	0	8	32		1	2	23	26		1	0	0	24			
	1	1	21	34		1	0	18	25		1	1	21	30			
	1	2	2	24		1	2	13	30		1	1	16	30			
Allowance at Beam }	2lb. *per* Cask			20					20					20			
	15	1	24	336		15	2	7	318		15	0	0	303			

Firkins

No.	C.	q.	lb.	Tare	No.	C.	q.	lb.	Tare
31	1	1	11	31	41	0	2	23	13
	1	1	16	25			2	26	14
	1	3	0	32			2	26	15
	1	2	8	27			2	21	14
	1	1	11	29			2	22	14
	1	2	2	29			2	21	14
	1	1	8	24			2	24	14
	1	2	8	24			2	26	15
	1	2	23	28			2	26	14
	1	1	18	30			2	28	15
Beam 2lb. per			-	20					
	14	3	21	299		7	0	19	142

Totals

C.	q.	lb.	Tare
15	1	24	336
15	2	7	318
15	0	0	303
14	3	21	299
7	0	19	142
68	0	15	1398
12	1	26	

Nt. 55 2 17 at 42*p.* ℭ. s. 116 17 5

Charges

	l.	s.	d.
Duty 1*l.* 7*s.* 7*d.* Fees at Entry 10*s.* 0½*d.* - - - - -	1	17	7½
Carriage to Yard, and to Quay, and Shipping - - -	0	8	4
Coopering 5*d.* *per* Tub 16*s.* 8*d.* Salt and Paper 2*s.* Firkins 3*d.* *per* 2*s.* 6*d.* - -	1	1	2
Porters receiving and delivering 4*s.* 2*d.* Postage 1*s.* -	0	5	2
	3	12	3½
	120	9	8½
Commission 2½ *per Cent.*	3	0	2
Errors and Omissions excepted	123	9	10½

DUBLIN, 16th *November*, 1783.

A. B.

INVOICE-BOOK.

INVOICE of 18 Bales, containing Three Hundred and Sixty tanned Hides, ſhipped for *Cadiz*, on the *Noſtra Seignora Succora E. Almas* of *Liſbon*, *Joachim Do Benſim* Maſter, to addreſs of *C. B.* and Company, there, for their Account and Riſk, *viz.*

	H.	C. q. lb.	H.	C. q. lb.	H.	C. q. lb.
	10	2 2 26	10	2 3 5	10	2 1 5
C. ✠ B.	10	2 2 3	10	2 3 18	10	2 3 14
1 to 18	10	2 3 4	10	2 2 15	10	2 0 4
	10	2 2 27	10	2 0 4	10	2 1 4
	10	3 0 1	10	2 1 27	10	2 1 7
	10	2 2 2	10	2 3 15	10	2 3 15
	10	2 3 16	10	2 2 18	10	2 3 13
	10	2 3 4	10	2 1 15	10	2 2 15
	10	2 3 5	10	2 2 5	10	2 3 5
	10	2 2 8	10	2 3 1	10	2 2 13
	10	2 3 4	10	2 3 15	10	2 2 15
	10	2 1 27	10	2 2 18	10	2 0 0
	120	32 2 15	120	32 3 16	120	30 0 26

	C. q. lb.		d.	£.	s.	d.
120 Hides	Wt. 32 2 15 is 3655 Suttle lb.	at	7¼ *per* -	110	8	2¼
120 Do.	Wt. 32 3 16 is 3684 ———	at	7¼ *per* -	115	2	6
120 Do.	Wt. 31 0 26 is 3498 ———	at	7¼ *per* -	107	9	9¼
				333	0	6¼

CHARGES.

	l.	s.	d.			
Duty - - - - - -	7	14	10			
Fees at Entry - - - -		18	2			
3qrs. 1lb. Packing Rope, at 3½d. *per* lb.	1	4	9½			
Packers 8d. *per* Score - - -		12	0			
Crane Charges - - -		5	5			
Carriage to Quay, & Shipping 15s. } Quay Porters 2s. 2d. - }		17	2			
Brokerage 3d. *per* Hide -	4	10	0			
				16	2	4½
				349	2	11
Commiſſion 2 *per Cent*				6	19	8
Errors and Omiſſions excepted				356	2	7

DUBLIN, 16th *Nov.* 1783.

A. B.

Examples of the uſual Tranſactions

IN

MERCHANTS ACCOUNTS.

The ordinary Negociations of Merchants, are

1. BUYING and Selling.
2. Receiving and Paying.
3. Aſſigning and Counter-Balancing Accounts.*
4. Drawing and Remitting.
5. Diſcounting Debts, Active and Paſſive.
6. Receiving and paſſing Bills of Exchange, and the like, with Diſcounts.
7. Inſuring, Active and Paſſive.
8. Lending and Borrowing Money on Bottomry.
9. Lending and Borrowing Money at Intereſt.
10. Buying Houſes and Land, and Setting or Selling them.
11. Buying Ships and Freighting them, or letting them out to Freight.
12. Shipping of Wares to Sea, and Receiving Wares from Sea.
13. Proteſting and Paying proteſted Bills, for the Honour of the Drawer or Endorſer; all which, or many at leaſt, may be for either my own Account, or for an Employer's Account, or for myſelf and others in Company.

Other petty Tranſactions, are

1. Making or Receiving Abatements for Defect in Goods.
2. Giving or Receiving Security for old Debts.
3. Buying Goods, and Selling them immediately.
4. Wagering, Promiſing, making fore-hand Bargains.
5. Making or Receiving Preſents.
6. Finding or Loſing.
7. Poſting Debts, as deſperate and receiving Payment.

* But this Term, *Counter-Balance*, is not uſed by many.

Proper

QUESTIONS

OF THE

FIRST SET OF BOOK-KEEPING.

	PROPER ACCOUNTS DOMESTICK.	Acting Perſons are
1	A. buys from B. Brandy worth 50*l.* and pays him in ready Money. How ſhall I Poſt it? - - -	A. B.
2	A. buys from B. 60*l.* worth Tobacco, for the like Value in Rum - - - - - -	A. B.
3	A. buys from B. 70*l.* worth Hops, for which he gives B. his Promiſſory Note - - - - -	A. B.
4	A. buys from B. 80*l.* worth Hides, for which he gives B. C's Promiſſory Note - - - - -	A B
5	A. buys from B. 90*l.* worth Sugar for which he gives B. an accepted Bill he had on C - - -	A. .
6	A. buys from B. 100*l.* worth Tea, for which he gives to B. B's own Promiſſory Note - - -	A. B.
7	A. buys from B. 110*l.* worth Coffee at 3 Months -	A. B.
8	A. buys from B. 120*l.* worth Wine, in part of what B. owed him - - - -	A.
9	A. buys from B. 130*l.* worth Rum, and gives him an Aſſignment on C. who accepts it - - -	A. B.
10	A. buys from B. 140*l.* worth of Indigo, and draws on C. of London, in favour of B. - - -	A. B.
11	A. buys from B. 150*l.* worth of Butter, and pays 100*l.* in Brandy, and 50*l.* in ready Money - -	A. B.
12	A. buys from B. 160*l.* worth of Tallow, and pays half in ready money, and the other half in Bank Notes	A. B.
13	A. buys from B. 170*l.* worth of Linen, half at 3 Months, the other half to pay an old Debt due to A. - -	A. B.
14	A. buys from B. 180*l.* worth of Wool, for $\frac{1}{3}$ of which, he gives C's Promiſſory Note, for another $\frac{1}{3}$ he gives B, B's own promiſſory Note, for the other $\frac{1}{3}$, he gives him an accepted Bill on D - - - -	A. B.
15	A. buys from B. 190*l.* worth of Leather for which, he aſſigns C. to pay 50*l.* draws a Bill on D. of London for 60*l.* and gives his own promiſſory Note for 80*l.* payable at 6 Months - - - - - -	A. B.
16	A. buys from B. a Ship called the Bonadventure for 400*l.* for which he has given him four Promiſſory Notes, each 100*l.* by which A engages to pay in four Payments within a Year. - - -	A. B.

		Acting Perſons
		A. B.
17	A. buys from B. 100*l.* worth of Claret, and 50*l.* worth of Vinegar, & pays him in Tobacco 80*l.* & in Hops 70*l.*	A. B.
18	A. buys from B. 55*l.* worth of Butter, 65*l.* worth of Tallow, & 75*l.* worth of Hides, & pays him in ready Money 45*l.* in Hops 95*l.* & is to pay the Remainder in ſix Months.	A. B.
19	A. buys from B. 30*l.* worth of Mace, 35*l.* worth of Nutmegs, 40*l.* worth of Cloves, and 45*l.* worth of Cinnamon, of which each keeps an Acct. in a general Title of Spice, in Payment of which, A. makes over to B. ½ of his Ship *Bonadventure*. - -	A. B.
20	A. pays 15*l.* for Cooperage and other charges on his Wine	A.
21	A. pays 50*l.* for his Share of refiting the Ship *Bonadventure*	A.
22	A. receives 60*l.* for his ½ of ſaid Ship.	A.
23	A. refunds to B. 6*l.* for defect in Tobacco ſold him formerly. *Note*, the Account of this Tobbacco is cloſed.	A.
24	A. refunds to B. 5*l.* for defect in Hops ſold ſome time ago. *Note*, each of them has Acct. of Hops open in the Leger.	A.
25	A. pays B. what he owed him for Wares formerly bought on Truſt.	A. B.
26	A. pays B. 100*l.* and takes up his firſt promiſſiory Note, mentioned No. 16. - - -	A. B.
27	A. pays B. 60*l.* for C's Bill on him, favour B at ſight.	A. B.
28	A. aſſigns B. to pay D. 77*l.* which A. owes D. which B. does accordingly - - -	A. B. D
29	A. owes B. 50*l.* B. owes C. 50*l.* C. owes A. 50*l.* C. gives A. an aſſignmt. on B. for that Sum, who accepts it in diſchar. of A's Debt to him, & all gave each other their Rects.	A. BC.
30	A. happening to have a Promiſſory Note of B's for 100*l.* paſſes it to B. in payment of his own promiſſory Note, which B. had, and which A. takes up from him now.	A. B.
31	A. gives B. 100*l.* for his Bill on C. in favour of D.	A. B.
32	A. of *Dublin*, draws on C. of *London*, in favour of D. there a Bill of 100*l.* - - -	A.
33	A. owing B. 150*l.* at his requeſt gives in payment of that Debt, his Bill on C. which B. remits to D. -	A. B.
34	A. owes B. 80*l.* and pays it 6 Months before the time, B. allowing him Diſcount at 6 *per Cent per Annum*. -	A. B.
35	A. having 100*l.* due him from B. who FAILED, compounds the Debt, taking 60*l.* in full for the Whole. -	A. B.
36	A. having 140*l.* due him from B. who FAILED, ſigns a Letter of Licence, and compounds the Debt for 100*l.* payable in one Year. - -	A. B.
37	A. diſcounts to B. a Bill on C. of *Cork* of 100*l* Payable in 4 Months, paying in full 98*l.* - - - -	A. B.
38	A. receives from C. of *Cork*, a Bill of 1000 *Livres Tonrnois*, which C. had on D. of *Paris*, Exchange at 12*d per Liv.* with Orders to get it diſcounted, which A. himſelf does at 1 *per Cent.* and keeps it for his own Account, of which he adviſes C. - -	A. C.

		Acting Perſons A.	B.
39	A. owes B. 110*l.* in Payment of which he gives B. a Bill of 100*l.* Eng. on C. of *London*, in favour of B who has not yet determined how he ſhall diſpoſe of the Bill.		
40	A. receives from C. of *London* a Bill on D. of *Cadiz* of 400 Dollars, at 4*s. per Dol. Iriſh*, which Bill A. intends to negociate here - - - - - -		
41	A. lends B. 100*l.* payb. in 1 year, on his Promiſſory Note	A.	C.
42	A. inſures to B. 500*l.* at 5 *per Cent* on B's ſhip the Providence bound to *Leghorn*, receiving in Hand 25*l.* for Premium.	A.	B.
43	A. inſures to B. 400*l.* on his Houſe, for the Premium of 5 *per Cent.* for which B. gives his Promiſſory Note	A.	B.
44	B's ſhip the *Providence* on which A. inſured 500*l.* to B. is loſt: A. Pays B. 420l. in full. - - - -	A.	B.
45	A. lends B. 100*l.* on Bottomory, to be repaid, with 30*l.* Premium, if B's Ship the *Betty* arrives ſafe at *Barbadoes* otherwiſe he is to receive nothing - -	A.	
46	A. lends B. 200*l.* on Bottomry, to be repaid with 30*l* Premium to *John Naſh* of *Leghorn*, for A's Account, in Caſe B's Ship the *Catherine* arrives ſafe there -	A.	
47	A. lends B. 300*l.* worth of Wares, on Bottomry to be remitted to him, with 60*l.* Premium, in Caſe B's Ship the *Bleſſing* arrives ſafe at *Alicant* - - -	A.	
48	B's Ship the *Betty*, on which A. lent B. 100*l.* [No. 45] is loſt		
49	A. receives Advice that B's Ship the *Catherine*, on which he inſured 200*l.* (No 46) is ſafe arrived at *Leghorn*; and that *John Naſh* there, received for Principal and Premium 250*l.* - - - -	A.	
50	A. receives Advice, that B's Ship the *Bleſſing* is ſafe arrived at *Alicant*, together with a Bill of 360*l* on Meſſrs. *Digby* of *Dublin*, payable in 15 Days, for the Principal and Premium lent on Bottomry to B. as in (No. 47)	A.	
51	A. lends B. 100*l.* to be repaid as ſoon as B. thinks proper, with Intereſt, at 6 *per Cent per Annum*, requiring no Bond or Note - - -	A.	B.
52	A. receives from B. 3*l.* for Half a Year's Intereſt of 100*l.* mentioned in (No. 51) which B. ſtill keeps. -	A.	B.
53	A. receives from B. 103*l.* for Principal and Half a Year's Intereſt, for 100*l.* mentioned in (No. 51) -	A.	B
54	A. lends B. 500*l.* at Intereſt at 6 *per Cent. per Ann.* paya. Half-yearly; for which B. gives his Bond in Judgment.	A	B
55	A. receives from B. 15*l.* for Half a Year's Intereſt -	A.	B
56	A. receives from B. 515*l.* for Principal and Intereſt, and cancels B's Bond. - - -	A.	B.
57	A. who owes me 100*l.* already charged in my Books, being in Danger of failing, I obliged him to ſecure me the Debt; which he does, by giving B. jointly bound with him for that Sum. - -	A	B

PROPER

PROPER FOREIGN TRADE.

		l.	*s.*	*d.*	*L.*	*s.*	*d.*
1	BOUGHT 100 Tubs Butter, and ſhipped them in the *Rover* Galley, for *Bourdeaux*, to ſell for my Acct. the whole Coſt and Charges, paid in ready Money, is				125	—	—
2	Bought of *Will. Ford*, at 3 Months,	*l.*	*s.*	*d.*			
	20 Hhds. Tallow, for - - - - - -	300	0	0			
	And ſhipp'd them in the *George* of *Dublin*, for *Nantz*; paying Duty, and all other Charges - - - - - - -	50					
					350	—	—
3	Shipped for *London*, in the *Ann* and *Mary*, Linen, (mention'd in No. 13, of domeſtick Accts.) which ſtands me in already -	170	0	0			
	Paid Duty, & other Charges at ſhipping,	10	0	0			
					180	—	—
4	Shipped for *Leghorn* in the *William* of *Dublin*, the following Wares, *viz.*						
	40 Tubs Butter, bought this day, for ready Money, at 25*s. per* Tub - - - - -	50	0	0			
	10 Hds Tallow, formerly Bot. & charg'd	160	0	0			
	28 Barrels Beef, for which I am to pay *Michael Smith*, at 3 Months - -	68	0	0			
	20 Boxes Candles, each 5 Doz. at 3*s.* 9*d. per* Doz. receiv'd in Barter of Brandy, this Day - - - - -	18	15	0			
	Paid Duty, and other Charges at ſhipping, in ready money . - - - - -	20	0	0			
	The Freight of my ſaid Ship, I reckon for this Cargo - - - - - - - - -	50					
					366	15	—
5	Shipped for *Bilboa*, in the *James* of *Cork* the following Wares, *viz.*						
	2400 lb. Tanned Sole Leather bot. and charged formerly, at 7*d. per* lb. -	70	0	0			
	2400 do. Up. received this Day, from B. in part of his debt, at 6½*d. per* lb. -	65	0	0			
	Paid Duty, &c. till on board - - -	15	0	0			
	The Freight, (¼ of which is mine, and ¾ *Adam Bray*'s) is - - - - - - -	30	0	0			
					180	—	—
6	Paid *Digby* and Co. of *Dublin*, a Bill of 15*l.* drawn on me in their Favour, by *Digby* and Co. of *London*, for the Premium and other Charges of inſuring 180*l.* on the aforeſaid Wares; and 120*l.* on my ¼ of ſaid Ship *James* of *Cork*, at 5 *per Cent* - - - - - - - - -				15	—	—
7	The *Rover* Galley, bound for *Bourdeaux*, on board of which I had 100 Tubs Butter, is caſt away, and Nothing ſaved, Value - - - - - - -				125	—	—

		£.	s.	d.
8	*Abel Archer* of *Nantz* adviſes me he has receiv'd my 20 Hhds. Tallow, formerly conſign'd him, in the *George* of *Dublin*, and ſold them for Ready Money, the Nt. Proceeds amounting to - - - - - - - - -	425	—	—
9	*Lewis Leſtock* of *London* adviſes me that he has received the Linen, which I formerly conſign'd to him in the *Ann* and *Mary*, for Acct. but has ſold none as yet			
10	*John Naſh* of *Leghorn* adviſes me that, a great part of the Wares which I formerly conſign'd him in the *William* of *Dublin*, was thrown over Board, in a ſtorm as appears by the Maſter's Proteſt; that the ſhip arrived ſafe with the remainder; and that he ſold Half on Truſt, Half for ready Money, the Nt. Proc. amounting to. - - -	240	—	—
11	The *James* of *Cork*, bound for *Bilboa*, on which I had got inſured 300*l.* for my Share of the Ship and Cargo, being loſt *Lewis Leſtock* has received from Inſurers 252*l.* in full, *Viz.* For Leather - - - - 151 14 0 For my $\frac{1}{3}$ of the Ship - - - - 100 6 0	252	—	—
12	*Lewis Leſtock*, *London*, has ſent me an Account Sales of my Linen, (mentioned in No. 3 and 9) And in Return of Nt. Proceeds, he has ſent me, likewiſe the Bill of *Digby* & Co. of *London*, on *Digby* & Co. of *Dublin*, for 225*l.* (which they have accepted,) paya. in 2 Mo. I have not yet determined whether I ſhall negociate this Bill, or not - - - - - - - -	225	—	—
13	*Abel Archer* of *Nantz* adviſes me, that he has been obliged to make 10*l.* Abatement, for Defect in my Tallow formerly ſold by him (No. 8.) *Note*, the Account of this Voyage is cloſed ſome time ago -	10	—	—
14	*Lewis Leſtock* of *London*, adviſes me of 5*l.* Charges on my Linen, which he omitted in the Acct. Sales, for which I credited the Voyage. *Note*, the Account of this Voyage is not yet cloſed - - - - - - -	5	—	—
15	*John Naſh* of *Leghorn* adviſes me, that one of the Perſons to whom he formerly ſold my Wares on Truſt, (No. 10.) died, in ſuch Circumſtances, that the Debt is entirely loſt; being - - - - - - -	15	—	—
16	*Abel Archer*, *Nantz*, adviſes me, that according to my Orders, he has ſhipp'd in the *George* of *Dublin*, 40 Pipes Brandy, for *London*, and conſign'd them to *L. Leſtock*, there to ſell for my Account. The whole Coſt, *&c.* amounting to - - - - -	200	—	—
17	Received from *Abel Archer* of *Nantz per* Letter of— Invoice of 37 Pipes Brandy ſhipp'd in the *Lion* of *Liverpool*, Captain—for *Dublin m. a.* amounting to	200	—	—

		£.	s.	d.
18	*Lewis Leſtock* of *London* has ſent me an Acct. Sales of 40 Pipes Brandy, (No. 16) the Nt. Proc. amounting to 220*l. Eng.* Exa. at 10 *per Cent*, and that according to my Orders, he has ſhipped, in Return from thence, in the *George* of *Dublin*, for *Cork*, 500lb. Green Tea, and conſigned it to *Eben. Pike*, there to ſell for my Account	242	—	—
19	Receiv'd from on Board the *Nativity* of *Wexford*, 10 Tun of Claret conſigned to me, by *Peter Laroche* of *Bourdeaux*, according to my Orders, and for my Account *l. s. d.* The Coſt and Charges till on Board, amounting, *per* Invoice to - - - 220 0 0 Paid Duty here, at 14*l. per* Tun - - 140 0 0	360	—	—
20	*Lewis Leſtock* of *London* adviſes me, that he has paid for my Act. the Draft, of *Peter Laroche* of *Bourdeaux*, in Favour of *Digby* and Co. of *London*, for 200*l. Engliſh*, Exchange at 10 *per Cent*. - - - - - - - - -	220	—	—
21	Receiv'd advice that the *Dolphin* of *Dublin* is loſt, in her Way hither from *Cadiz*: I had on Board, Lemons and Oranges to the value of 100*l.* ſhipp'd and conſign'd to me, by *Edward Hall*, according to my Orders and for my Account - - - - - - - - - -	100	—	—
22	Drawn on *John Naſh* of *Leghorn*, a Bill of 100*l.* Ster. to the Order of *William Warren*, of *Dublin*, who has paid me the Value in ready Money - - - - - - -	100	—	—
23	Receiv'd from on Board the *Eagle* 40 Cheſts Florence Wine, & 20 Do. Oil, ſhipp'd by *J. Naſh* of *Leghorn*, and conſign'd to me for my Account, *l. s. d.* The Coſt there - - - - - - - - 125 0 0 Paid Duty, *&c.* here - - - - - - 7 0 0	132	—	—
	Sold the Whole to *John Healy* for his promiſſory Note payable in 6 Months, of - - -	150	—	—
24	Paid the Maſter of the *Eagle*, the Freight and other Charges on the Florence Wine and Oil, lately receiv'd, and ſold, (No. 23) - - - - - - - - - - - - -	10	—	—
25	Received from on Board the *Joſeph* of *Nantz* 10 Pipes Brandy conſign'd to me by *Abel Archer*, for my Acct. He alſo adviſes me, that he has drawn on *Digby* & Co. of *London*, for my Account, for Amount thereof, *viz.* ——— 2600 *Livres* at 32*d. Engliſh per* △ is 115*l.* 11*s.* 1½*d.* and Exchange between *London* and *Dublin* at 10 *per Cent*. is here - - - - - -	127	—	—

ANSWERS TO THE FIRST SET.

PROPER ACCOUNTS DOMESTICK.

1.

		£.
A.	Brandy Dr. to Cash —	50
B.	Cash Dr. to Brandy —	50

2.

A.	Tobacco Dr. to Rum —	60
B.	Rum Dr. to Tobacco —	60

3.

A.	Hops Dr. to Notes paya.	70
B.	Bills & Notes Dr. to Hops	70

4.

A.	Hides Dr. to Bills & Notes	80
B.	Bills and Notes Dr. to Hides	80

5.

A.	Sugar Dr. to Bills and Notes	90
B.	Bills and Notes Dr. to Sugar	90

6.

A.	Tea Dr. to Bills and Notes	100
B.	Notes paya. Dr. to Tea	100

7.

A.	Coffee Dr. to B. — —	110
B.	A. Dr. to Coffee — —	110

8.

A.	Wine Dr. to B. — —	120
B.	A. Dr. to Wine — —	120

9.

A.	Rum Dr. to C. — —	130
B.	Bills and Notes Dr. to Rum	130

10.

A.	Indigo Dr. to C. — —	140
	Bills and Notes Dr. to Indigo	140

11.

A.	Butter Dr. to Sund. 150*l.*	
	viz. To Brandy 100	
	To Cash - 50	
		150
	Sundries Dr. to But. 150*l.*	
	Brandy - 100	
	Cash - - 50	
		150

12.

A.	Tallow Dr. to Cash - -	160
B.	Cash Dr. to Tallow - -	160

13.

A.	Linen Dr. to B. - -	170
B.	A. Dr. to Linen - -	170

14.

A.	Wool Dr. to Bills & Notes	180
B.	Sund. Dr. to Wool 180*l. viz.*	
	B. and Notes 120	
	Notes paya. 60	
		180

15.

A.	Leather Dr. to Sund. 190*l.*	
	To C. 50	
	To D. 60	
	To N. paya. 80	
		190
B.	Bills & Notes Dr. to Leather.	190

16.

A.	Ship *Bonadventure* Dr. to Notes paya. - - -	400
B.	Bills & Notes Dr. to Ship *Bonadventure* - - -	400

17.

A.	Sund. Dr. to Sund. 150*l.*	
	viz.	
	Claret 100 | To Tobac 80	
	Vinegar 50 | To Hops 70	
		150
B.	Sund. Dr. to Sund. 150*l.*	
	viz.	
	Tobacco 80 | To Clar 100	
	Hops 70 | To Vineg 50	
		150

18.

A. Sund. Dr. to Sund. 195*l.* *viz.*

Butter	55	To Cash	45
Tallow	65	To Hops	95
Hides	75	To B.	55

B. Sund. Dr. to Sund. 195*l.* *viz.*

Cash	45	To Butter	55
Hops	95	To Tallow	65
A.	55	To Hides	75

19.

A. Spice Dr. to Ship *Bonadventure* - - - - - 150

B. Ship *Bonadventure* Dr. to Spice - - - - - - 150

20.

A. Wine Dr. to Cash - - - 15

21.

A. Ship *Bonadventure* Dr. to Cash - - - - - - 50

22.

A. Cash Dr. to Ship *Bonadventure* - - - - - - 60

23.

A. Profit and Loss Dr. to Cash 6

B. Cash Dr. to Profit and Loss 6

24.

A. Hops Dr. to Cash - - - 5

B. Cash Dr. to Hops - - - 5

25.

A. B. D. to Cash - - - - 100

B. Cash Dr. to A. - - - - 100

26.

A. Notes paya. Dr. to Cash - 100

B. Cash Dr. to Bills & Notes 100

27.

A. C. Dr. to Cash - - - 60

B. Cash Dr. to Bills & Notes 60

28.

A. D. Dr. to B. - - - - - 77

B. A. Dr. to Cash - - - 77

D. Cash Dr. to A. - - - 77

29.

A. B. Dr. C. - - - - - 50

B. C. Dr. to A. - - - - - 50

C. A. Dr. to B. - - - - - 50

	£.	s.
30.		
A. Notes paya. Dr to Bills & Notes - - - - - -	100	
B. Notes paya. Dr to Bills & Notes - - -	100	
31.		
A. D. Dr. to Cash - - -	100	
B. Cash Dr. to C. - - -	100	
32.		
A. D. Dr. to C. - - - -	100	
33.		
A. B. Dr. to C. - - - -	150	
B. D. Dr. to A. - - - -	150	
34.		
A. B. Dr. to Sund. 80*l.* *viz*		
To Cash - 77 13 4¾		
To P. & Loss 2 6 7¼		
	80	
B. Sund. Dr. to A. 80*l.* *viz.*		
Cash - 77 13 4¾		
P. & Loss 2 6 7¼		
	80	
35.		
A. Sund Dr. to B. 100*l.* *viz.*		
Cash - - 60		
P. and Loss 40		
	100	
B. A. Dr. to Sun. 100*l.* *viz.*		
To Cash - - 60		
To P. & Loss 40		
	100	
36.		
A. Profit & Loss Dr. to B.	40	
B. A. Dr. to Profit & Loss	40	
37.		
A. Bills & Notes Dr. to Cash	98	
B. Cash Dr. to Bills & Notes	98	
38.		
A. Bill and Notes Dr. to C.	49	10
C. B. Dr. to Bills & Notes	49	10
39.		
A. B. Dr. to C.	110	
B. Bills and Notes Dr. to A.	110	
40.		
A. Bills & Notes Dr. to Cash	80	
C. A. Dr. Bills and Notes.	80	

		£.
	41.	
A.	Bills and Notes Dr. to Caſh	100
B.	Caſh Dr. to Notes paya.	100
	42	
A.	Caſh Dr. to Inſurance - -	25
B.	Ship *Providence* Dr. to Caſh	25
	43	
A.	Bills and Notes Dr. to Inſurance - - - - - :	5
B.	Houſe Dr. to Notes paya.	5
	44	
A.	Inſurance Dr. to Caſh -	420
B.	Caſh Dr. to Ship *Providence*	420
	45	
A.	Bottomry Dr. to Caſh -	100
	46	
A.	Bottomry Dr. to Caſh-	200
	47	
A.	Bottomry Dr. to Wares	300
	48	
A.	No Poſting here.	
	49	
A.	*John Naſh, Leghorn*, my Acct. Dr. to Bottomry	250
	50	
A.	Bills & Notes Dr. to Bottomry - - - - -	360

		£.
	51	
A.	B. Dr. to Caſh - - -	100
B.	Caſh Dr. to A. - - -	100
	52	
A.	Caſh Dr. to Profit & Loſs	3
B.	Profit & Loſs Dr. to Caſh	3
	53	
A.	Caſh Dr. to Sund. 103*l.* *viz.* To B. - - 100 To P. & Loſs 3	103
B.	Sundries Dr. to Caſh 103*l.* *viz.* A. - - - 100 Profit and Loſs - 3	103
	54	
A.	Bonds Dr. to Caſh - -	500
B.	Caſh Dr. to Bonds paya.	500
	55	
A.	Caſh Dr. to Bonds - -	15
B.	Bonds paya Dr. to Caſh -	15
	56	
A.	Caſh Dr. to Bonds - -	515
B.	Bonds paya. Dr. to Caſh -	515
	57	
A.	A. and B. Dr A. - -	100

Proper Foreign Trade.

		£.	s.	d.
1	Voyage to *Bourdeaux* in the *Rover Galley* Dr. to Caſh	155		
2	Voyage to *Nantz* in the *George* of *Dub.* Dr. to Sund. £.350 *viz.* To *William Ford* - - - - 300 To Caſh - - - - 50	350		
3	Voyage to *London* in the *Ann* and *Mary*, Dr. to Sund. £.180 *viz.* To Linen Cloth - - - - 170 To Caſh - - - - - - - 10	180		
4	Voyage to *Leghorn* in the *William* of *Dublin*, Dr. to Sund. £. 366 15*s.* *viz.* To Caſh, paid for Butter, & Charges on the Cargo - - - 70 To Tallow - - - - - 160 To *Michael Smith* - - 68 To Brandy - - - - - 18 15 To Do. Ship - - - - 50	366	15	

		£.	s.	d.
5	Voyage to *Bilboa* in the *James* of *Cork*, Dr. to Sund. £.180 viz. To Leather - - - - 70 To B. for the up. Leath. 65 To Cash for Duty, &c. - 15 To do. Ship for my ⅓ Fr. 10 To *Adam Bray* for his ⅓ - 20	180		
6	Sund. Dr. to Cash - - - - - £. 15 viz. Voyage to *Bilboa* - 9 Ship *James* for my ⅓ 6	15		
7	Profit and Loss Dr. to Voyage to *Bourdeaux* in the *Rover Galley*, my Acct. - - - - - - - - -	25		
8	*Abel Archer*, *Nantz*, my Acct. Dr. to Voyage to Do. in the *George* of *Dublin* - - - - - - - - - -	425		
9	No Posting here till I receive the Acct. Sales			
10	*John Nash*, *Leghorn*, my Acct. Dr. to Voyage to *Leghorn*	240		
11	*Lewis Lestock*, *London*, my Acct. Dr. to Sund. £252 viz. To Voyage to *London* - - 151 14 To Ship *James* - - - - - 100 6	252		
12	Bills & Notes Dr. to Voy. to *Lon.* in the *Ann & Mary m.a.*	225		
13	Profit & Loss Dr. to *A. Archer Nantz*, my Acct. - -	10		
14	Voy. to *Lon.* in the *Ann & Mary*, Dr. to *L. L.* of Do. *m.a.*	5		
15	Voy. to *Leg.* in the *Wm.* of *Dub.* Dr. to *J. N.* of Do. *m.a.*	15		
16	Voy. to *Lon.* in the *George* of *Dub.* Dr. to *A. A.* of *N. m.a.*	200		
17	Brandy *m. a.* Dr. to *A. Archer*, *Nantz m. a.* - - -	200		
18	Voy. to *Cork* in the *George* of *Dub.* Dr. to Voy. to *London* my Acct. 220*l.* at 10 *per Cent* - - - - - -	242		
19	Claret Dr. to Sundries - - - £. 360 viz. To *P. Laroche Bourd. M. A.* 220 To Cash - - - - - 140	360		
20	*Peter Laroche* of *Bourd. m. a.* Dr. to *L. Law. m. a.* 200*l. Englisb*, at 10 *per Cent*. - - - - - - - - -	220		
21	Profit and Loss Dr. to *Edward Hall* of *Cadiz*, *m. a.* -	100		
22	Cash Dr. to *John Nash* of *Leghorn*, *m. a.* - - - - -	100		
23	Bills and Notes Dr. to Sundres - - £. 150 viz. To *J. Nash* of *Leghorn*, *m. a.* 125 To Cash - - - - - - 7 To Profit and Loss - - - 18	150		
24	Charges Dr. to Cash - - - - - - - - - - -	10		
25	Brandy Dr. to *Digby* and Co *London*, *m. a.* - - - - -	127	22	½

QUESTIONS

QUESTIONS
OF THE
SECOND SET.

FACTORAGE.

		£.	s.	d.
1	RECEIVED from on Board the St. *Lewis* of Bourdeaux, 20 Tuns of Claret, consigned me by *Peter Laroche* of said Place to sell for his Account.—Paid Duty and other Charges, here - - - - - - - - - - -	340	—	—
2	Sold, for ready Money, 1 Tun *Laroche*'s Claret -	40	—	—
3	Sold to A. on Account, 1 Tun of do. Claret at - -	42	—	—
4	Sold to B. at 1 Month, 1 Tun of do. Claret at - -	42	—	—
5	Sold to C. on his Note, 1 Tun of do. Claret at - -	42	—	—
6	Sold to D. in Payt. of my own Note, 1 Tun do. Claret at	42	—	—
7	Sold to E. in Paymt. of A's Bill on me, in his Favour, 1 Tun do. Claret, at - - - - - -	42	—	—
8	Sold to F. 2 Tuns of do Claret at 42*l. per*, for 60 Tubs of Butter, which Do. *Laroche* ordered me to buy, for his Account - - - - - - -	84	—	—
9	Sold to G. 2 Tuns of do. Claret, at 40*l. per*, for 400 Galls. Rum at 4*s. per*. which I had occasion for -	80	—	—
10	Bartered 4 Tuns of do. Claret, at 40*l per*, for my own Beef do. *Laroche* having ordered me to buy Beef for his Acct.	160	—	—
11	Took to my own Acct. the remaining 6 Tuns of Claret, do. at 40*l. per*. - - - - - - - - - - -	240	—	—
12	Shipped for *P. Laroche, Bourdx.* the Beef and Butter mentioned in No. 8 and 10, and paid Duty, *&c.* at shipping	10	—	—
13	Being to send *P. Laroche* an Acct. Sales of his Claret; and to close that Account			
		l.	*s.*	*d.*
	I charge the After-charges, not posted hitherto, which amount to - - - -	8	0	0
	My Commission on the Total Sales, 814*l.* at 2½ *per* - - - - - - - - -	20	7	0
	So that, deducting all the Charges from the Total Sales, the Nt. Proceeds is -	445	13	0
		474	—	—
14	My Provision on the Butter and Beef, shipped (No. 12) at 2½ *per Cent.* is - - - - - - - - - - -	6	2	—
15	After closing *Laroche*'s Acct. Claret and sending him the Account Sales, I find an omission of 4*l.* Charges on said Claret not posted - - - - - - - -	4	—	—
16	Bought for ready Money, by Order, and for Acct. of said *Laroche*, 5 Tun of Tallow, at 30*l. per*, and shipped them in the *Rover*, for *Bourdeaux*, to the Consignation of do. Paid Duty, *&c.* 20*l.* in all - - - - -	170	—	—

		£.	s.	d.
17	My Proviſion on the Tallow ſent *Laroche viz.* on 170*l.* at 2½ *per Cent.* is - - - - - -	4	5	—
18	Since the cloſing of *Laroche*'s Account Claret, I have made Abatement for Defect therein, and refunded to the Buyers, in ready Money - - - - - - - -	5	—	—
19	Remitted to *Laroche*, in Part of the Nt. Procs. of his Claret	200	—	—
20	Remitted to *Digby* and Co. of *London*, a Bill of *Digby* and Co. of *Dublin*, in their Favour, for Acct. of *P. Laroche* being the Balance of his Acct. Currt. Value paid ſaid *Digby* and Co. of *Dublin* - - - - - - - -	46	6	—
21	Received from on board the *Vigilent* of *Rochelle*, 10 Pipes Brandy, containing 1000 Gallons conſigned to me by *Lewis Martin*, to ſell for his Acct. Paid Duty and other Charges - - - - - - - -	125	—	—
22	Sold to A. 2 Pipes, each containing 100 Gallons at 4*s. per* Gallon, for ready Money - - - - - - -	40	—	—
23	Sold to B. 2 do. each containing 100 Gallons at 4*s* 2*d. per* Gallon, at 3 Months - - -	41	13	4
24	Sold to C. 2 do. each containing 100 Gallons at 4*s.* 3*d. per* Gallon, Half ready Money, Halt at 2 Months	42	10	—
25	Taken to my own Account, the remaining 4 Pipes, containing 400 Gallons, at 4*s. per* Gallon - -	80	—	—
	The ſaid Pipes being over-guaged 5 Gallons each, I have made Abatement to every Buyer accordingly, before the Account was cloſed			
26	To A. I have refunded - - - - -	2	—	—
27	To B. I have abated in Acct. the Money being not yet due	2	1	8
28	To C. I have abated 2*l.* 2. 6*d.* and received the Remainder of his Debt - - -	19	2	6
29	Made the like abatement to myſelf on each of the Pipes	4	—	—
30	Laid out further Charges on *Lewis Martin*'s Brandy	5	10	—
31	My Proviſion on the Sales of ſaid Brandy, amounting to 204*l.* 3*s.* 4*d.* at 2½ *per Cent.* - - -	5	2	1
32	The Nt. Proc. of ſaid Brandy, which cloſes the Acct. being	58	7	1
33	Bought from *William Ford*, for Account of *Lewis Martin*, *viz*			

	l.	*s.*	*d.*	*l.*	*s.*	*d.*
3 Tuns Tallow, at 30*l. per* Tun, is				90	0	0
Paid him in Part - - -	60	0	0			
The rem. I am to pay in 3 Mo.	30	0	0			
	90	0	0			
Shipped ſaid Wares in the *Betty*, for *Rochelle*, to the Conſignation of ſaid *Martin*, for his Account						
Paid Charges at ſhipping - - - - -				4	10	0
My Commiſſion, at 2½ *per Cent.* - - -				2	7	3
				96	17	3

		£.	s.	d.
34	Pd. Ready Money for inſuring 180*l.* on *Laroche*'s Tallow, (No. 16) - - - - -	3	12	—
35	Inſured, by *Lewis Martin*'s Directions, his 3 Tuns of Tallow, the Premium being - - - - - -	2	—	—
36	Pd. *Digby* & Co. of *Dublin*, a Bill of ſaid *Martin*'s their fav.	45	—	—
37	Pd. *W. Ford*, what was due to him, for *L. Martin*'s Acct.	30	—	—
38	Suppoſe without any Directions of *Lewis Martin*'s I diſcount the 30*l.* and pay *William Ford* in full - -	29	10	—
39	Suppoſe by *Lewis Martin*'s Directions, I diſcounted the 30*l.* paying in full - - - - -	29	10	—
40	Received from *W. Warren*, by Order of *Garret Walſh* of *Nantz*, to be laid out on his Account - - - -	100	—	—
41	B. (mentioned No. 4) pays me what he owed for *Laroche*'s Claret - - - -	42	—	—
42	B. (mentioned No. 23) diſcounts to me 39*l* 11*s.* 8*d.* which he owed for *L. Martin*'s Brandy, and pays in full, the Abatement being made on ſaid *Martin*'s Account.	39	—	—
43	Suppoſe in the laſt Queſtion, the Abatement had been made on my Account, as being in need of Money; and I receive in full - - -	39	11	8
44	Suppoſe B. died, and the Debt be loſt beyond Recovery	39	11	8
45	By Order of *Abel Archer* of *Nantz*, I have bot. for ready Money, at the Cuſtom-Houſe Auction, the 10 Pipes of his Brandy, that had been made a Prize by the *Dublin* Privateer - - -	300	—	—
46	By Orders of *John White* of *Rochelle*, I have given Orders to my Correſpondent *L. Leſtock* of *London*, to ſend me a Parcel of Teas, for Account of ſaid *White*, which Teas I have this Day received, being, as *per* Invoice.			
	l. s. d.			
	400*l. Eng.* which at 8½ *per Cent.* is here 434 0 0			
	Paid Duty and other Charges here - 350 0 0			
		784	—	—
47	Shipped for *Galway*, in the *Providence*, *A. B.* Maſter, 4 Pipes of *Abel Archer*'s Brandy, to the Addreſs of my Correſpondent *Pat. Lynch*, to be ſold for the Acct. of ſaid *Archer*.—Paid Charges here - - -	12	—	—
48	Received from *Pat. Lynch* of *Galloway*, an Acct. Sales of *Abel Archer*'s 4 Pipes Brandy; the Nt. Proc. amount. to	145	—	—
49	Paid to *C. D.* in ready Money, the Draft of *L. Leſtock*, for Amt. of *J. White*'s Tea, being 400*l. Eng.* at 8½ *per*	434	—	—

ANSWERS

ANSWERS
TO THE
SECOND SET.

FACTORAGE.

		£.	s.	d.
1	*LAROCHE* his Account Claret, Dr. to Cash - -	340	—	—
2	Cash Dr. to *Laroche*, his Account Claret - -	40	—	—
3	A. Dr to *Laroche*, his Account Claret - - -	42	—	—
4	B. Dr. to *Laroche*, his Account Claret - -	42	—	—
5	Bills and Notes Dr. to *Laroche*, his Account Claret -	42	—	—
6	Notes payable Dr. to *Laroche* his Account Claret -	42	—	—
7	A. Dr. to *Laroche*, his Account Claret - -	42	—	—
8	*Laroche* his Account Dr. to his Account Claret -	84	—	—
9	Rum Dr. to *Laroche* his Account Claret - -	80	—	—
10	*Laroche* his Account Dr. to his Account Claret -	160	—	—
	Claret Dr. to Beef - - - - - - -	160	—	—
11	Claret Dr. to *Laroche* his Account Claret - -	240	—	—
12	*Laroche* his Account Dr. to Cash - - - -	10	—	—
13	*Laroche* his Account Claret Dr. to Sundries £. 474 *viz.*			
	l. s. d.			
	To Cash for Charges 8 0 0			
	To Commission - - 20 7 0			
	To *Laroche* his Acct. - 445 13 0			
		474	—	—
14	*Laroche* his Account Dr. to Commission - - - - -	6	2	—
15	*Laroche* his Account Dr. to Cash - - - - - - -	4	—	—
16	*Laroche* his Account Dr. to Cash - - - - - - -	170	—	—
17	*Laroche* his Account Dr. to Commission - - - -	4	5	—
18	*Laroche* his Account Dr. to Cash - - - - - - -	5	—	—
19	*Laroche* his Account Dr. to Cash - - - - - - -	200	—	—
20	*Laroche* his Account Dr. to Cash - - - - - - -	46	6	—
21	*Lewis Martin, Rochelle* his Account Brandy Dr. to Cash	125	—	—
22	Cash Dr. to *Martin* his Account Brandy - - - -	40	—	—
23	B. Dr. to *Martin* his Account Brandy - - - -	41	13	4
24	Sundries Dr. to *Martin* his Acct. Brandy £. 42 10 *viz.*			
	Cash - - - 21 5 0			
	C. - - - 21 5 0			
		42	10	—
25	Brandy Dr. to *Martin* his Account Brandy - - -	80	—	—
26	*Martin* his Account Brandy Dr. to Cash - - - -	2	—	—
27	*Martin* his Account Dr. to B. - - - - - - -	2	1	8
28	Sundries Dr. to C. - - - £. 21 5 *viz.*			
	Cash - - - - - 19 2 6			
	Martin H. A. Brandy 2 2 6			
	H h 2 - - - - - - -	21	5	—

				£.	s.	d.
29	*Martin* his Account Brandy Dr. to Brandy - - -			4	—	—
30	*Martin* his Account Brandy Dr. to Caſh - - - -			5	10	—
31	*Martin H. A.* Brandy Dr. to Commiſſion - - - -			5	2	1
32	*Martin H. A.* Brandy, Dr. to *Martin* his Account -			58	7	1
33	*Martin* his Account Dr. to Sundries £. 96 17s 3d. viz.					
		l.	s. d.			
	To Caſh - - -	64	10 0			
	To *William Ford* -	30	0 0			
	To Commiſſion -	2	7 3			
				96	17	3
34	*Laroche* his Account Dr. to Caſh - - - - - - -			3	12	—
35	*Martin* his Account Dr. to Inſurance - - - - -			2	—	—
36	*Martin* his Account Dr. to Caſh - - - -			45	—	—
37	*William Ford* Dr. to Caſh - - - - -			30	—	—
38	*William Ford* Dr. to Sundries - - £. 30 viz.					
	To Caſh - -	29	10 0			
	To Profit and Loſs -	00	10 0			
				30	—	—
39	*William Ford* Dr. to Sundries - - £. 30 viz.					
	To Caſh - -	29	10 0			
	To *Martin* his Acct.	00	10 0			
				30	—	—
30	Caſh Dr. to *Garret Walſh, Nantz*, his Account -			100	—	—
41	Caſh Dr. to B. - - - - -			42	—	—
42	Sundries Dr. to B. - - £. 39 11s. 8d. viz.					
	Caſh - - - 39 00 0					
	Martin his Acct. Brandy 11 8					
				2		
				39	11	8
43	Sundries Dr. to B. - - £. 39 11s. 8d. viz.					
	Caſh - - 39 00 0					
	Profit and Loſs - 00 11 8					
				39	11	8
44	*Martin* his Account Dr. to B. - -			39	11	8
45	*Abel Archer, Nantz*, his Account Dr. to Caſh - -			300	—	—
46	*John White, Rochelle*, his Acct. Tea Dr. to Sund. £. 784					
	To *L. Leſtock, London, M. A.* 400 *Eng.* at 8½ *per. Ct.*		434 00 0			
	To Caſh - -		350 00 0			
				784	—	—
47	*Abel Archer, Nantz*, his Account Brandy Dr. to Caſh -			12	—	—
48	*Pat. Lynch, Galway*, his Account Dr. to *A. Archer, Nantz*, his Account Brandy - - -			145	—	—
49	*Lewis Leſtock, London*, my Account Dr, to Caſh 400*l. Eng.* at 8½ *per Cent.* - - -			434	—	—

QUESTIONS
OF THE
THIRD SET.

COMPANY.

Acting persons

1 A. & B. (Co. No. 1.) buy a Ship called the *Swan* for 360*l*. ½ for A's Acct. ½ for B's Acct. each paying his Share in Ready Money - - - - - - A. B.

2 A. pays 60*l*. for refitting Ship the *Swan* - - - A. B.

3 A. receives 100*l*. for Freight of Ship the *Swan* - - A. B.

4 B. advances to A. 200*l*. to be laid out, as A. ſhall think proper for their joint Account, each ½ - - - A. B.

5 A. lays out 300*l*. on Linen, for his own & B's Acct. each ½ A. B.

6 A. buys for Acct. do. Co. 1, each ½, 150*l*. worth of Beef,

	l.	*s.*	*d.*	
Of which He pays, in Ready Money - -	100	0	0	
B. pays the Rem. in ready Money,	50	0	0	
	150	0	0	A. B.

7 A. buys for Account Co. 1, each ½, 200*l*. worth of Tallow, each paying his Share in Ready Money. A. B.

8 A. ſhips in the *Ann* and *Mary* of *Dublin*, for *Nantz*, for Account Co. 1, each ½

	l.	*s.*	*d.*	
Tann'd Leather, juſt bought by him for Ready Money - - - -	200	0	0	
Duty and other Charges paid by A. - -	4	0	0	
His Commiſſion, at 2½ *per Cent.* - - -	5	2	0	
	209	2	0	A. B.

9 A receives from B. for his Share of aforeſaid Cargo, in Ready Money, 104*l*. 11*s*. A. B.

10 A. ſhips in the *Mary* of *Dublin*, for *Rouen*, Acct. Co. 1.

	l.	*s.*	*d.*	
Beef of ſaid Company's, No. 6, which coſt -	150	0	0	
Tallow——— No. 7, which coſt -	200	0	0	
Duty and other Charges paid by A. - - -	15	0	0	
A's Commiſſion on the Whole, at 2½ *per Cent*,	9	2	6	
	374	2	6	A. B.
A's ſhare of which is - - - - -	187	1	3	
B's ſhare (of which he pays nothing yet)	187	1	3	

11 A. ships in the *Swan*, for Acct. Co. 1, each Half, for *London*. Acting persons

	l.	*s.*	*d.*	
The Linen, (mention'd No. 5) which cost	300	0	0	
More put in by B. formerly charged in B's Books valued at	160	0	0	
The Freight, valued at	6	0	0	
Charges paid by A. at shipping	8	0	0	
A's Comm. at 2½ *per Cent*, on the whole is	11	17	0	
	485	17	0	A. B.

12 A. receives, *per* the *Eagle* from *Peter Laroche* of *Bourdeaux*. 40 Tun of Claret, for Account of A. and B. each Half; the Cost, &c. there

	l.	*s.*	*d.*	
	600	0	0	
A. pays Duty, &c.	640	0	0	
	1240	0	0	A. B.

13 A. gives C. an Assignment on B. for 120*l.* which B. pays - A. B.

14 *Peter Laroche* of *Bourdeaux* draws on A. a Bill of 600*l.* Favour D. on Account of Claret (No. 12)—A. accepts the Bill, and pays it as follows, *viz.*

	l.	*s.*	*d.*	
In Ready Money, for his Half	300	0	0	
His Bill on B. for B's Half	300	0	0	
	600	0	0	A. B.

15 A. sell to C. at 3 Months, 2 Tun Claret, belonging to Company 1, at 40*l. per* Tun - - - - £80

16 A. sells 4 Tun do. Claret at 40*l. per*, for ready Money £160 A.

17 A. sells B. [his Partner] in Account 5 Tun do. Claret, at 36*l. per* Tun - - - - - - £180 A.

18 A. receives from N. at *Nantz*, an Account Sales of tann'd Leather, shipp'd (No. 8) in the *Ann* and *Mary*, Account Company 1, Nt. Proceeds - - - £250 A. B.

19 A. receives from R. at *Rouen*, an Account Sales Beef and Tallow (No. 10) in the *Mary* for Account Co. 1 the

20 Nt Proceeds amounting to 458*l.* for which Sum, R. sends A. by the same Post a Bill on B. the partner, who ow'd R. so much which B. accepts - - - - A. B.

A. receives from L. at *London*, an Acct. Sales of Linen shipp'd (No. 11) in the *Swan*, for Acct. Co. 1; the Nt. Proceed amounting to 600*l.* together with the following wares received in return, per said Ship, for Acct. said Co. *viz.*

	l.	*s.*	*d.*	
20 Bags Hops at	270	0	0	
6 Chests Tea at	270	0	0	
Duty and other Charges, there,	60	0	0	
	600	0	0	A. B.

A. pays here, Duty, &c. - - £100

21 A. C. & D. (Co. 2) join in partnerſhip each ⅓; and put in, as follows, *l.* *s.* *d.* — Acting Perſons
C. puts in Tallow, formerly bot. and charg'd worth - - - - - 150 0 0
D. puts in Hides, now receiv'd, in Barter for Rum - - - - - 120 0 0
A. puts in Butter, juſt bot. for ready Money 100 0 0
A. ſhips theſe Wares in the *Swan*, for *Cadiz*, paying Duty, *&c.* here - - 50 0 0
400 0 0
Each Partner's Share of the Cargo amounts to 140 0 0 — A.C.D.

22 A. receives from *Hall*, *Cadiz*, an Account Sales of the Wares ſhipp'd (No. 21) in the *Swan*, for Account Company 2. The Nt. Proc. amounting to 510*l.* *Hall* alſo adviſes A. that he has, according to his Orders ſhipp'd in do. Ship, for *London*, for Account Co. 2, in Return of the Nt. Proceeds, as much *Alicant* Wine as amounts to - £300 — A.C.D.

23 A. Charges for Freight of both Cargoes in the *Swan*, *viz.* that to *Cadiz*, and that to *London*, for the former 60*l.* for the latter 40*l.* - - - - - £100 — ABCD.

24 B. being willing to ſell his ⅓ of Ship *Swan*, and Partners of Co. 2, deſiring to be equally concerned in ſaid Ship; B. ſells his ⅓ and A. another ⅓ to C. D. each ⅓ being 150*l.* payable at 1 Month - - - - - — ABCD.

25 Co. 2. buys from Co. 1, the Remainder of their Claret, *viz.* 29 Tun, at 36*l.* which amounts to 1044*l.* *l.* *s.* *d.*
C. pays down his ⅓ in ready Money 348 0 0
D. pays down in ready Money - 174 0 0
B. takes up for his half Do. the Sum paid down 522 0 0 — ABCD.

26 A. receives from C. his Partner, in Co. 2. 250*l.* for his Bill on N. of *Nantz*, who owed ſo much to A. for Nt. Proceeds of Leather, ſold by him account Co. 1. Nt. 18. — A.

27 B. of Co. 1 paſſes to A. in part Pay. of what he owed him, a Prom. Note of D's Co. 2. pay. at 1 Mo. for 100*l.*

28 A. ſells to C. of Co. 2 in Account *vide* No. 20. *l.* *s.* *d.*
2 Bags Hops belonging to Co. 1 for 42 0 0
1 Cheſt of Do. Co. 1. Tea for - - 60 0 0 — A.

29 A. receives certain Advice that the Ship *Swan*, together with Cargo, both belonging to Co. 2. is loſt in her Way from *Cadiz* to *London*. *l.* *s.* *d.*
The Ship was worth - - - 450 0 0
The Cargo - - - - - - 300 0 0 — A.C.D.

30 A. receives from *Hall* of *Cadiz*, a Bill of 210*l.* for what remained due for Wares beloging to Co. 2. formerly ſold by ſaid *Hall*, (No. 22.) the Bill is paid on Sight, and each Partner receives his Share - - - — A.C.D.

31 A. and B. (of Co. 1.) intending to break up Company, divide Wares between them, *viz.* *l. s. d.* — Acting perſons
A. take to his own Acct. 18 Bags Hops valued at 315 0 0
B. takes remaining 5 Cheſts Tea, for - 291 13 4 — A. B.

32 (Co. 3.) A. in *Dublin*, L. at *London*, N. at *Nantz* enter Company, each to manage as occaſion ſhall require, In Purſuance to this Agreement, A. buys, and ſhips to N. at *Nantz*. tann'd Leather, Co. 3 each $\frac{1}{3}$, which coſt in ready Money 200*l.* His Commiſſion, at $2\frac{1}{2}$ *per Cent*, is 5*l.* In all 205*l.* and adviſes his Partners hereof: Exa. ſuppoſe 10 *per Cent*, 30*d. Eng.* and 33*d. Ir. per* △ *French*. — A L N

33 N. receives the Leather, and paid Duty, *&c.* 200 *Liv. Tourn.* — N.

34 N. ſells the whole for ready Money - - - 6000 *Liv.*
His Commiſſion at $2\frac{1}{2}$ *per Cent*, - - 150 *Liv.*
Other Petty Charges paid by N. in ready Money - - - 70
The Nt. Proceeds, he adviſes A. and L. *per* Account Sales, is - - - 5580 *Liv.* — N A L

35 N. ſhips for Acct. Co. 3 to L. Brandy, which coſt him 6000 *Liv. Tourn.* and adviſes A. and L. hereof - - — N A L

36 L. receives the Brandy, ſells it immediately for a Cargo Hops already ſhipp'd which he conſigns to A. for Account Co. 3. adviſes N. thereof, the Cargo valued at 370*l. Eng.* — L N A

37 A. receives the Hops and ſells them for ready Mony 345*l.* of which he adviſes L. & N. and ſends to each the ballance of their Accounts Current

	l.	*s.*	*d.*
To L. - - - -	46	13	4
To N. - - - -	53	1	8

— A L N

38 A. in *Dublin* and L. of *London*, agree to carry on an Account or Correſpondence in Exa. in Partnerſhip, to ſhare equally the Gain or Loſs by Exa. on the mutual Drafts and Remittances In purſuance to this Agreement, A. remits to L. his own Bill on *Digby*, & Co. *London*, for 300*l. Eng.* at 10 *per Cent* which Sum L. receives accordingly - - - - - - - — A. L.

39 L. *London*, takes up from *Michael Clancy* ſaid Place, his Bill on *William Warren*, *Dublin*, for 350*l. Iriſh*, Value in Account with *Clancy*, *London*, at 11 *per Cent*. this Bill L. remits to A. of *Dublin*, who receives the contents - — A. L.

40 L. of *Loudon*, receives 400*l. Eng.* for his Bill of 448*l. Ir.* on A. of *Dublin*, Fav. *Thos. Preſton*, in Payment thereof, A. gives his own Bill on *Swift* and Co. for that Sum. — A. L.

41 A. of *Dublin* takes up from *Geo. Uſher*, a Bill on *Loſtus* and Co. *Paris* for 10,000 *L. Tourn.* which he remits to ſaid Co. for their Acct. at 12*d. per*; and in Payt. hereof, gives ſaid *Uſher* a Bill on L. of *London*, Exa. at 32*d. Eng. per* △ *French*, who pay[illegible] for joint Acct. of ſaid L. & A. — A. L.

ANSWERS

ANSWERS
TO THE
THIRD SET.

COMPANY.

			£.	s.	d.
1	A	Ship *Swan* Dr. to Caſh for my ½ Do. - - -	240		
	B	Ship *Swan* Dr. to Caſh for my ½ Do. - - -	120		
2	A	Sundries Dr. to Caſh - £60 *viz* - -			
		Ship *Swan* for my ⅔ of Repairs - - 40			
		B. for his ⅓ Do. - 20			
			60		
	B	Ship *Swan* Dr. to A. for my ⅓ Repairs - - -	20		
3	A	Caſh Dr. to Sundries £100 *viz.*			
		l. s. d.			
		To ſhip *Swan* for my ⅔ Freight - 66 13 4			
		To B. for his ⅓ - 33 6 8			
			100		
	B	A. Dr. to Ship *Swan* - - - - - -	33	6	8
4	A	Caſh Dr. to B. - - - - - -	200		
	B	A. Dr. to Caſh - - - - - -	200		
5	A	Sundries Dr. to Caſh £300 *viz.*			
		Linen Co. 1. - 150			
		B. - - - 150			
			300		
	B	Adventure in Co. with A. Dr. to A. - -	150		
6	A	Sundries Dr. to Sundries £150 *viz.*			
		Beef Co. 1 75 — To Caſh 100			
		B. 75 — To B. 50			
		- -	150		
	B	Adventure in Co. with A. Dr. to Sundries £75 *viz.*			
		To Caſh - - 50			
		To A. - - 25			
			75		
7	A	Tallow Dr. to Caſh - - - - - -	100		
	B	Adventure Co. with A Dr. to Caſh - - -	100		
8	A	Sundries Dr. to Sundries, £209 2*s. viz.*			
		Voy. to *Nantz*, Co. 1. 104 11 — To Caſh -204			
		B. - - - 104 11 — To Com. - 5 2			
			209	2	
		Adventure Co. with A. Dr. to A. - -	104	11	

9 A Cash Dr. to B. - - - - 104 11
B A. Dr. to Cash - - - - 104 11

10 A Sundries Dr. to Sundries £374 2s. 6d. *viz.*
Voy. to *Rouen*, Co. 1. 187 1 3 | To Beef, do. Co. 75 0 0
B. 187 1 3 | To Tal. Co. 1. 100 0 0
To Cash - 15 0 0
To Com. on the whole 9 2 6
To B. for his ½ both 175 0 0 — 374 2 6

B Advent. Co. with A. Dr. to Sund. £187 1 3 *viz.*
To Advent. in Co. with A. - - - 175 0 0
To A. for ½ Charges 12 1 3

11 A Sundries Dr. to Sundries, £485 17 0 *viz.* — 187 1 3
Voy. to *Lon.* Co. 1. 242 18 6 | To Lin. Co. 1. 150
B. - - 242 18 6 | To B. - 312
To Ship *Swan* - 4
To C. for Charges 8
To Co. on 474l. 11 17

B Sundries Dr. to Sundries, £312 *viz* — 485 17
Adv. Co. with A. 242 18 6 | To Adv. Co. with A. 150
A. advanced for him 69 1 6 | To Linen now put in 160
To Ship *Swan*, for ⅓ Freight - 2 — 312

12 A 1. Sund. Dr. to *P. Laroche, Bour.* for Co 2 *o. a.* £600 *viz.*
Claret Co. 1. for my ½ 300 0 0
B. 300 0 0 — 600
2. Claret Co. 1. Dr. to Cash for Duty, &c. paid on do. 640
B Adventure Co. with A. Dr. to A. 300

13 A C. Dr. to B. - - - - 120
B A. Dr. to Cash - - - 120

14 A *P. Laroche, Bourdeaux* for Co. 1. *o. a.* Dr. to Sundries £600 *viz.*
To Cash for my ½ paid down 300 0 0
To B. for my Bill for his ½ - - 300 0 0 — 600
B A. Dr. to Cash - - - - 300

15 A C. Dr. to Claret, Co. 1. - - - 80
16 A Cash Dr. to Claret, Co. 1. - - - 160
17 A B. Dr. to Claret, Co. 1. - - - - 180

18 A N. *Nantz*, for Co. 1, our Account Dr. to Sundries £250 *viz.*
To Voy. to do. for my ½ Nt. Proc. 125
To B. for his half - - 125 — 250
B A. Dr. to Adventure in Company with A. - - 125

19 A B. Dr. to Voyage to *Rouen* Company 1. - - 225 — —

B R. *Rouen* Dr. to Sundries £ 450 *viz.*

To Adv. in Company with A.	-	225	
To A.	- - - - -	225	
			450 — —

20 A 1. Wares from *London*, in Co. 1, Dr. to Voy. to do. for my ½ 300 — —

2. Wares, Company 1, Dr. to Cash - - - 100 — —

Advent. in Co. with A. Dr. to Advent. in Co with A. 300 — —

21 A Sundries Dr. to Sundries £420 *viz.*

Voy. to *Cadiz* for my ⅓	140	To C	-	150
C.	140	To D	-	120
D.	140	To Cash.	-	150
				420 — —

C Sundries Dr. to Tallow £150 *viz.*

Adventure in Co. with A. and D.	140	
A. for Remainder - -	10	
		150 — —

D Advent. in Company with A. & C. Dr. to Sundries £140 *viz.*

To Rum -	120	
To A. for what he advanced for me	20	
		140 — —

22 A 1. *Edward Hall, Cadiz*, for Company 2, our Account, Dr. to Sundries £510 *viz.*

To Voy. to do. for my ⅓ N. Proc.	170	
To C. for his ⅓ -	170	
To D. for his ⅓ -	170	
		510 — —

2. Sundries Dr. to *Hall, Cadiz*, for Company 2, our Acct. £300 *viz*

Voyage to *London*, for my ⅓ -	100	
C. for his ⅓ - - -	100	
D. for his ⅓ - - -	100	
		300 — —

C Sundries Dr. to Adv. in Co. with A. and D. 170*l. viz.*

Adventure in do. Company - -	100	
A. for Remainder Nt. Proceeds -	70	
		170 — —

D Do. Post - - - - - - - 170 — —

23 A Sundries Dr. to Sundries £100 *viz.*

	l. s. d.		*l. s. d.*
Voy. to *Cadiz*, for my ⅓ of Freight -	20 0 0		
Voy. to *London*, for my ⅓ do. - -	13 6 8	To S. *Swa* for my ⅓ Freight -	66 13 4
C. for his ⅓ both -	33 6 8		
D. for his ⅓ both -	33 6 8	To B. for his ⅓	33 6 8
			100 — —

B A. Dr. to Ship *Swan* - - - 33 6 8

C Adventure in Company with A. and D. Dr. to A. - 33 6 8

D Do. Post - 33 6 8

24 A 1. C. Dr. to B. - - - - - 150
2. D. Dr. to *Ship Swan* - - 150
B A. Dr. to Ship *Swan* - - - - 150
C Ship *Swan* Dr. to A. - - - - 150
D Do. Post, - - - - - 150
25 A Sundries Dr. to Claret £1044 *viz.*
Claret Co. 2, for my ⅓ in do. Co. brot. from Co. 1 | 348
B. for his half taken up in ready Money - - | 522
D. for what he owes of his ⅓ | 174
1044
B Cash Dr. to A - - - - 522
C Adventure in Company with A. and D. Dr. to Cash 348
D Adventure in Co. with A. and C. Dr. to Sundries £348 *viz.*
To Cash - - 174
To A. - - 174 348
26 A Cash Dr. to N. *Nantz*, for Company 1, our Account 250
27 A D. or Bills aud Notes Dr. to B. - - 100
28 A C. Dr. to Wares from *London*, Company 1, - 102
29 A Profit and Loss Dr. to Sundries £250 *viz.*
To Ship *Swan* - - 150
To Voy. to *London* Company 2, . } 100 250
C Profit and Loss Dr. to Sundries £250 *viz.*
To Ship *Swan* - - 150
To Advent. in Co. with A. and D. - } 100
D Do. Post - - - - - 250
30 Sund. Dr. to *Hall, Cadiz*, for Co. 2, our Acct. £210 *viz.* 250
Cash - - 70
C. - - - 70
D. - - - 70
C Cash Dr. to A. - - - - 210
D Do. Post - - - - - 70
31 A Sund. Dr. to Wares from *London*, Co. 1, £606 13 4 *viz* 70
Hops - - 315
B. - - 291 13 4
606 13 4
B Tea Dr. to A. - - - - 291 13 4
32 A Sundries Dr. to Snndries £205 *Irish viz.*
Voy. to *Nantz*, Co. 3, for my ⅓ - | 68 6 8 | To Cash - - 200
L. *London* his Account, for his ⅓ - - - | 68 6 8 | To Commission - 5
N. *Nantz* his Account, for his ⅓ - - - | 68 6 8 | 205 *l. Irish*
L Voyage to *Nantz* Co. with A. & N. Dr. to A. *Dublin*, my Acct. my ⅓ of 205 *l. Ir.* 68 *l.* 6 *s.* 8 *d.* at 10 *per Cent.* is *Eng.* | *l. s. d.* 62 2 5

33 N 1. Leather in Company with A. and L. Dr. to A. *Dublin*, my Account — *Lv. ſol. den.*
My ⅓ of £205 *Iriſh* is £68 6 8, at 11*d. per Livre*, — 1490 18 2
2. Sales Leather, in Co. with A. and L. Dr. to Caſh — 200 *Tour.*

34 N 1. Caſh Dr. to Sales Leather, in Co. with A. and L. — 6000 *Tour.*
2. Sales Leather, in do. Company, Dr. to Sundries 5800 *Livres, viz.*

To Commiſſion on 6000 *Livres* -	150	
To Caſh for Charges not poſted,	70	
To A. *Dublin* his Account, for his ⅓ Nt Proceeds (5580)	1860	
To L. *London*, his Account, for his ⅓ do.	1860	
To Leather, in Co. for my ⅓ do. -	1860	
		5800 *Tour.*

A N. *Nantz*, my Account Dr. to Voyage to Do. for my ⅓ of 5580 *Livres* [Nt. Proc. Leather] is 1860 at 11*d. per* - - - - - - £85 5 0 *Ir.*

L N. *Nantz*, my Account Dr. to Do. Company 3, for my ⅓ do. 1860 *Livres*, at 10*d. per, Engliſh*, - - £77 10 0 *E*

35 N Sundries Dr. to Caſh - - - 6000 *Livres, viz.*

Voy. to *London*, Co. 3, for my ⅓ - -	2000	
A. *Dublin*, his Account, for his ⅓ do. - - -	2000	
L. *London*, his Account, for his ⅓ do. - -	2000	
		6000 *Tour.*

A Voyage to *London*, Company 3, Dr. to N. *Nantz*, my Acct. for my ⅓ 6000 *Liv.* is 2000 *Liv.* at 11*d. per* £91 13 4 *l*

36 L Voyage to *Dublin*, Company with A. and N. Dr. to Sundries 90*l. Engliſh, viz.*

To N. *Nantz* my Account, my ⅓ 6000 *Livres*, is 2000 *Livres*, at 10*d. per* - -	83	6	8	
To Profit and Loſs for Gain by Brandy	6	13	4	
				£90 *Eng.*

N Voyage to *Dublin*, Company with A. and N. Dr. to Voyage to *London*, Company with Do. 90*l. Eng.* — 2160 *Tour.*

1. Caſh

37 A 1. Caſh Dr. to Sundries £345 *viz.*

To Voy. to *London*, Co. 3, for my ⅓ 270*l. Eng.* 10 *per Cent*	99	
To Profit and Loſs, for Gain by Hops - - -	16	
To L. *London*, his Acct. for his ⅓ 345*l.* (Sales Hops) - -	115	
To N. *Nantz*, his Account for his ⅓ do. - - -	115	
		£345 *Iriſh*

2. Sundries Dr. to Caſh - - £99 15, *viz.*

L. *London*, his Account, for Bal. his Account -	46 13 4	
N. *Nantz*, his Account, for Bal. his Account -	53 1 8	
		£99 15

L 1. A. *Dublin* my Account, Dr. to Voyage to *Dublin* Company 3, 99*l. Iriſh*, at 10 *per Cent.* is *Eng.* - £90

2. Bills and Notes Dr. to A. *Dublin* my Acct. £46 13 4 *Iriſh*, at 10 *per Cent.* is *Engliſh* - - £42 8 5¾

N 1. A. *Dublin* my Account, Dr. to Voyage to *Dublin* Co 3, £99 *Iriſh*, *at* 11*d. per Livre* is *French* - 2160 *Liv.*

2. Bills and Notes Dr. to A. *Dublin*, my Account £53 1 8 at 11*d. per Livre*, is *French* - - - *Liv.* 1158 3 7½

38 A L. *London*, our Acct. of Exa. in Co. Dr. to Meſſrs. *Digby* do. Place, their Acct. 300*l Eng.* at 10 *per Cent.* £330 *Iriſh*

L Caſh Dr. to A. *Dublin*, our Account of Exa. in Co. £300 *Eng.*

39 L A. *Dublin*, our Acct. of Exa. in Co. Dr. to *Michael Clancy* 350*l Iriſh* at 11 *per Cent* is *Engliſh* - £315 6 3½

A Caſh Dt. to L. *London*, our Account of Exchange in Company, £315 6 3½ *Engliſh* - - £350 *Iriſh*

40 A L. *London*, our Account of Exchange in Company, Dr. to Meſſrs. *Swift* and Company £400 *Eng.* £448 *Iriſh*

L Caſh Dr. to A. of *Dublin*, our Account of Exchange in Company, £448 *Iriſh* - - - £400 *Eng.*

41 A A. *Dublin*, our Account of Exchange in Company Dr. to Caſh £500 *Iriſh* - - £444 8 10½ *E*

I Meſſrs. *Loftus* and Company their Account Dr. to L. *London*, our Account of Exchange in Company, £4444 8 10½ *Engliſh* - - - - £500 *Iriſh*

END OF PRACTICAL BOOK-KEEPING.

COMPUTATIONS IN EXCHANGE.

INTRODUCTION.

EXCHANGE is the commutation of the money of one country for that of another, by means of a bill, inſtrument, or writ, commonly called *a Bill of Exchange*.

Exchange may likewiſe be defined, a fixing of the actual and momentary value of money, Silver, as a metal, hath a value like all other merchandizes; but as it is capable of becoming the ſign of all other merchandizes, or the medium by which they can be eſtimated, it may receive an additional value; for was it no more than a mere merchandize, its value would perhaps be leſs fluctuating, and of leſs conſideration than it is——As money, the Prince can fix a value upon ſilver in ſome caſes, and in others he cannot. He can fix a proportion between ſilver as a metal and ſilver as money; between the ſeveral metals made uſe of to paſs as money; he eſtabliſhes the weight and ſtandard of every piece of money, and aſſigns to it that ideal value, by which it is current. On the other hand, if we conſider the money of one country comparatively with that of another, it receives a new value, which is fixed by the current courſe of commerce, and the general opinion of merchants; but never by the laws of any particular nation, becauſe it is liable to inceſſant variations, and depends on the accidental circumſtances of trade, the money tranſactions between nations, and the ſtate of their public credit. The ſeveral nations in fixing this relative value, are chiefly guided by that particular nation which hath the greateſt quantity of ſpecie. If any one nation hath as much ſpecie as ſeveral others together, it will then become neceſſary for theſe ſeveral nations to be regulated by the ſtandard of that one nation. In the actual ſtate of the univerſe, Holland, in this reſpect ſeems to be the umpire, ſince ſhe regulates the Exchange for almoſt all Europe, in a manner moſt agreeable to her own intereſt. This ſcarcity or plenty, from whence reſults the mutability of the courſe of exchange, is not real, but relative: for inſtance, when Glaſgow hath greater occaſion for funds in London, than London of having funds in Glaſgow, the price of bills muſt riſe at Glaſgow. The ſpecie of both cities is the ſame, both as to weight and ſtandard; and although there ſhould be money enough to purchaſe bills at Glaſgow upon London, yet when there is not a fund of credit at London equal to the debit, the price of bills, not of money, muſt riſe of courſe.

To

To ſet this ſubject in a more practical point of view, let us conſider,

1. That if our purchaſes and payments in foreign countries exactly balance their purchaſes and payments in our's, there will be but juſt enough of bills on the one, to clear accounts with the other; ſo that in this caſe the exchange on both ſides will be at par; that is, one who gives money in one country, will receive as much in the other in weight and ſtandard.

2. If a nation ſupplies us with more than it takes from us, or if we pay that nation more money than it pays to us, there will be a balance againſt us, which we muſt neceſſarily pay; in order to which, the demand for the money of that nation, or its bills of Exchange, becomes greater among us than the quantity to ſupply that demand, which raiſes the value of their money or bills and lowers our's, or, in other words, puts the price of their money above par, and our's below it, which conſtitutes what we call *the courſe of exchange*. From theſe two conſiderations we may naturally infer,

1. That the courſe of exchange between two nations is a herald, which proclaims publicly the ſtate of commerce and money-negociations between them, and which of the two is indebted to the other.

2. That the nation which is indebted hath the diſadvantage in commerce and money tranſactions, and that the one which hath the balance in its favour, hath in every reſpect the advantage.

3. That the balance of trade naturally imports ſpecie, and renders money at home more valuable abroad; whereas, on the other hand, when the balance is againſt a nation, their ſpecie is exported, and becomes thereby leſs valued.

It is here thought proper to inſert Sir *Iſaac Newton's* table of the aſſays, weight and values of moſt foreign ſilver and gold coins actually made at the mint, by order of the Privy Council, before the year 1717, with notes and explanations, and a calculation of the real or intrinſic par of exchange, as it ſtood 1719, when firſt publiſhed, and as it was republiſhed in London 1740.

Explanation of the following Tables.

For underſtanding the following tables, it is to be obſerved, that the Engliſh pound Troy contains 12 ounces; 1 ounce, 20 pennyweights; 1 penny-weight, 24 grains; and 1 grain 20 mites.

The preſent Engliſh ſtandard for gold coin is 22 carats of fine gold and 2 carats or $\frac{2}{24}$ of alloy.

The ſilver coin contains 11 ounces 2 pennyweights fine ſilver, and 18 pennyweights of alloy in the pound.

The firſt column of the table expreſſeth the fineneſs of the aſſayed piece; the letter B. ſignifying *better*, and W. *worſe* than the Engliſh ſtandard.

The ſecond column the abſolute weight of the piece.

The third column its ſtandard weight, or its quantity of ſtandard metal.

The fourth column, its value in Engliſh money.

Table

	Assay. dwt.	Weight. dwt.	gr.	Stand.Wt. dw.	gr.	mt.	Value. d.	
The paiſtre of Spain or Seville piece of 8 reals, now reduced to 10	W. 1	17	12	17	10	2	54	
The new Seville piece of eight -	W. 1½	14		13	21	15	43	.11
The Mexico piece of eight -	W. 1	17	10	17	8	14	53	.83
The Pillar piece of eight - -	Sta.	17	9	17	9		53	.87
The Peru piece of eight, coarſer, but of uncertain allay - -								
The old ecu of France, or piece of 60 ſols Tournois - -	W. 1	17	12	17	10	2	54	
The new ecu, or piece of 5 livres, or 100 ſols - - - -	W. 1½	19	14½	19	11	12	60	.39
N. B. *The ecu of France ſhould be 2dwt. worſe by law.*								
The cruſado of Portugal, or ducat worth 400 reas, now marked and raiſed to 480 reas	W. 2	11	4	11	1	13	34	.31
The patacks or patagons of Portugal, worth 500 reas, now marked and raiſed to 600								
The ducatoon of Flanders, or piece of 60 ſols or pators	B. 4½	20	22	21	8	2	66	.15
The patagoon of Flanders, or croſs dollar, or piece of 48 pators	W. 12	18	1	17	1	13	52	.91
The ducatoon of Holland, or piece of 63 ſtivers - -	B. 3	20	21	21	3	15	65	.59
The patagoon leg dol. or rix dol. of Holland, or piece of 50 ſtivers	W. 14	18		16	20	17	52	.28
Three guilder pieces of Holland, or piece of 60 ſtivers	W. 2	20	8	20	3	12	62	.45
The guilder, florin, or piece of 20 ſtivers - -	W. 2	6	18½	6	17	1	20	.08
The ten ſchelling piece of Zealand or piece of 60 ſtivers - -	W. 2	20	6	21	1	13	62	.21
The lion dollar of Holland, or $\frac{2}{3}$ of the ducatoon - - -	W. 44	17	14	14	2	7	43	.07
The ducatoon of Cologn - -	B. 3	20	18	21	—	15	65	.02
The rix-dollar, or patagon of Cologn	W. 13	18		16	22	14	52	.53
The rix-dollar, or patagon of the Biſhop of Liege - - -	W. 12	17	22½	16	22	5	55	.48
The rix-dollar of Mentz -	W. 6½	18	8	17	19	18	55	.27
The rix-dollar of Francfort -	W. 9	18	8	17	14	4	54	.53
The rix-dollar of the Elector Palatine of the Rhine and Bavaria, before 1620		18	5					
The rix-dollar of Nuremberg -	W. 6	18	10	17	22	1	55	.55
The old rix-dollar of Lunenberg -	W. 10	18	11	17	15	2	54	.65
The old rix-dollar of Hanover -	W. 8	18	12	17	20	2	55	.03
The double gulden of the Elector of Hanover - - -	W. 7	18	18	18	3	16	56	.29
The guldon of the Elector of Hanover, or piece of two-thirds	B. 17½	8	10	9	1	18	28	.14
The half gulden of the elector ate of Hanover, or piece of two-thirds	B. 17½	4	5	4	12	19	14	.07
The gulden of the Duke of Zell, or piece of 16 gutz groſh - -	W. 43	11	2	8	22	10	27	.07
The gulden of the Biſhop of Hildeſhim, or piece of 24 marien groſh, now raiſed to 26 - -	W. 40½	11	22	9	17	17	30	.21
The rix-dollar of Magdeburg - -	W. 10	18	12	17	16	1	54	.27

	Assay. dwt.	Weight. twt.	gr	Stan. Wt. dwt	gr	mi.	Value. d.	
The guld. or guilder of Magdeburg -	W. 44	11	14	6	6		28	.67
The old rix-dollar of the Elector of Brandenburg - -	W. 9	18	13	17	19	1	55	.17
The old gulden of Brandenburg, now raiſed from 24 to 26 marien groſh -	W. 43	12	4	9	19	9	30	.41
The gulden of Brandenburg, or piece of two-third - -	W. 43	11	3	8	23	6	27	.81
The half gulden of Brandenburg, or piece of one-third - -	W. 43	5	13	4	11	14	13	.09
The gulden of the Elector of Saxony, or piece of two-third -	W. 41	11	3	9	1	14	28	.12
The old bank dollar of Hamburg -	W. 8	18	9	17	17	4	54	.92
The old rix-dollar of Lubec - -	W, 8½	18	16	17	22	17	55	.54
The four mark piece of Denmark, or coarſer allay - -	W. 61	14	8	10	9	10	32	.23
The four mark piece of Denmark, finer allay - - -	W. 21	11	13½	10	1	5	32	.45
The eight mark piece of Sweden -	Stan	20		20			52	
The four mark piece of Sweden -	W.	13	12	9	23	7	30	.92
The two mark piece of Sweden -	W.	6	19					
The old dollar of Dantzick - -	W. 10½	18	9	17	12	14	54	.27
The old rix-dollar of Thorn near Dant	W. 12	18	8½	17	8	15	53	.85
The rix-dollars of Sigiſmund III. and Staniſlaus IV. Kings of Poland -	W. 10	18	9	17	13	14	54	.04
The rix-dollar of the late Emperor Leopold	W. 10½	18	9	17	12	4	54	.27
The rix-dollar of his pred. Ferdinand III.	W. 10½	18	9	17	12	4	54	.27
The rix-dollar of Ferdinand Archduke of Auſtria - -	W. 10½	18	5	17	8	7	53	.78
The rix-dollar of Baſil -	W. 7½	18	18½	18	3	6	56	.24
The rix-dollar of Zune - -	W. 13	18	1	16	23	13	52	.65
The old ducat of Venice, with the words *Ducatus Venetus* upon it -	W. 23½	14	15	13	1	17	40	.50
The half ducat - -	W. 23½	7	7½	6	12	18	20	.25
The new ducat with No. 124 upon it ſignifying 124 ſols, or 6 livres 4 ſols de Picoli - - -		18	2					
The half thereof - -		9	1					
The cruſado croiſat, or St. Mark of Venice, with No. 140 upon it ſignifying 140 ſols, or 7 livres de Picoli -		20	6					
The half cruſado of the ſame form -		10	3					
The quarter cruſado of the ſame form -		5	1					
Another coin of Venice - -	W. 46	17	10	13	19	8	42	.08
The piece of two jewels - -	B. 6	3	15	3	17	7	11	.05
The ducat de banco of Naples, or piece of 5 tarins, or 10 carlins, or 100 gr.	W. 3	14	0½	13	1		40	.43
The half ducat - -	W. 3	7	0½	6	12	10	20	.21
The tarin, or fifth part of the ducat -	W. 3	2	19½	2	14	12	8	.09
The carlin, or tenth part of the ducat -	W. 3	1	9½	1	7	6	4	.04
The eſcudi eſcu, or crown of Rome, or piece of 10 julios, or 100 bayoches		20	14½					
The teſtin of Rome, or piece of 3 julios	W. 1	5	21½	5	20	17	18	.32
The ducat of Florence and Leghorn, or piece of 7 livres, or 10½ julios - -	B. 8	20	3	20	20	6	64	62
The julio of Rome - - -		2	5					
The piaſtre ecu, or crown of Ferdinand II. Duke of Tuſcany - - -	W. 1	17	12	17	10	2	54	

	Assay. dwt.	Weight. dwt.	gr.	Stan. Wt. dw.	gr.	mi.	Value. d.	
The piaſter ecu, or crown of Coſmus III. D. of Tuſcany, whoſe monies are about four *per Cent.* lighter than his Father's; this piece is 8½ julios - -	W. 1	16	18	16	16	4	51	.69
The croiſat of Genoa, or piece of 7½ livres	B. 7	24	15	25	9	11	78	.74
The ecu d'argent of Genoa, or piece of 7 livres 12 ſols - -								
The piaſtre ecu, or crown of Milan -		17	21					
The Philip of Milan, a piece of 7 livres		20	20					
The livre of 20 ſols piece of Savoy		3	22					
The 10 ſols piece of Savoy - -		1	23					
A roopee - - -	B. 16½	7	13	7	23	4	24	.07
A gout gulden, or florin d'or, a Dutch coin of 28 ſtivers - - - -	W. 75	12	19	8	11	5	26	.26
Another gout gulden - - -	W. 48	11	0	8	14	18	26	.72
Another - - - -	W. 48	12	0	9	9	15	29	.15

	Assay car. gr	Weight. dw.	gr	Stand. Wt. dw.	gr.	mi.	Value. l.	d.
The old Louis d'or	W. 0 0½	4	8	4	7	8	16	9 .3
The half and quarter in proportion	W. 0 0½	2	4	2	3	14	8	5
The new Louis d'or	W. 0 1½	5	5⅓	5	3	18	20	0 .6
The half and quarter in proportion	W. 0 1½	2	14 1/16	2	13	19	10	0 .3
The old Spaniſh double doublon	W. 0 0½	17	8	17	5	12	67	1 .4
The old Spaniſh double piſtole	W. 0 0½	8	16	8	14	16	33	6 .7
The old Spaniſh piſtole	W. 0 0½	4	8	4	7	8	16	9 .3
The new Seville double piſtole	W. 0 3	8	16½					
The new Seville piſtole		4	18 1/16					
The half and quarter in proportion								
The doppia moeda or double moeda of Portugal, new coined	W. 0 0¼	6	22	6	21	12	26	10 .4
The doppia moeda as they come into England	W. 0 0¼	6	21¾	6	21	7	26	9 .9
The moeda of Portugal	W. 0 0¼	3	11	3	10	16	13	5 .1
The holf moeda	W. 0 0¼	1	17½	1	17	8	6	8 .5
The hungary ducat	B. 1 2	2	5⅓	2	9	7	9	3 .6
The ducat of Holland coined *ad legem imperii*	B. 1 2	2	5½	2	9	3	9	3 .2
The ducat of Campen in Holland	B. 1 2	2	5½	2	9	3	9	3 .2
The ducat of the Biſhop of Bamberg	B. 1 2	2	5½	2	2	3	9	3 .2
The double duc. of the D: of Hanover	B. 1 2	4	10½	4	17	9	18	4 .8
The ducat of the Duke of Hanover	B. 1 2	2	5¼	2	8	10	9	2 .7
The ducat of Brandenburg	B. 1 2	2	5½	2	9	3	9	2 .2
The ducat of Sweden	B. 1 2	2	5½	2	9	3	9	3 .2
The ducat of Denmark	B. 1 2	2	5½	2	9	3	9	3 .2
The ducat of Poland	B. 1 2	2	5	2	8	12	9	2 .1
The ducat of Tranſylvania	B. 1 1½	2	4¾	2	7	6	8	11 .6
The ſec. cheq. or zacheen of Venice	B. 1 3½	2	5¾	2	10	7	9	5 .7
The old Italian piſtole	W. 0 0¼	4	6¾	4	6	11	16	7 .6
The double piſtole of P. Urban, 1634		8	14½					
The half piſtole of Innocent II. 1685		2	4					
A double piſtole of Placentia		8	10					
A double piſtole of Genoa, 1621		8	16					
A double piſtole of Milan		8	13½					
A ſingle piſtole of Milan		4	6¾					
A piſtole of Savoy, 1665		4	8½					
Double duc. of Caſtil, Genoa, Portugal, Florence, Hungary & Venice	B. 1 2½	4	11	4	18	8	18	7 .7
Single ducats of the ſame places	B. 1 2½	2	5½	2	9	9	9	3 .8
Double ducats of the ſeveral forms in Germany	B. 1 1	4	11	4	17	1	18	4
Single ducats of the ſame places	B. 1 1	2	5½	2	8	5½	9	2
Double ducats of Genoa	B. 1 2	4	11	4	18	6	18	6 .5
Single duc. of Genoa, Beſancon & Zurich	B. 1 2	2	5½	2	9	3	9	3 .2
Piſtole of Rome, Milan, Venice, Florence, Savoy, Genoa, Orange, Trovon and Beſancon	W. 0 0¼	6	6	14	5	17	16	6 .7
A Barbary ducat, with Arabic letters on both ſides, in ſquare tablets, without any effigies, *&c.*	W. 2 1½	2	16¼	2	9	6	9	3 .5

N. B. The gold coin having been valued when Guineas were at 21*s*, 6*d*, they are here reduced to the preſent ſtandard of 21*s*.

In Ireland accounts are kept in pounds, ſhillings and pence Iriſh, divided as in Britain; but having no coins of their own, they are ſupplied by the different countries with which they have their commerce. Britain exchanges with Ireland upon the £100 Sterling, the par of which in Iriſh money is £108 6*s*. 8. ſo that the ſhilling Sterling, according to that equation, will be worth 13 pence Iriſh. The courſe of Exchange runs from 5 to 12 per cent. according as the balance of trade is in favour of Ireland, or againſt.

Caſe 1. When Iriſh money is required; let 100*l*. be the firſt term, its equivalent Iriſh according to the courſe, the ſecond term and the given Sterling the third; then will the fourth proportional be the Iriſh money required.

Caſe 2. If Sterling is required; let the courſe of exchange equivalent to 100*l*. be the firſt term, 100*l*. the ſecond, the given Iriſh the third; then will the fourth proportional be the anſwer.

Examples of Iriſh Exchanges.

Example 1. Glaſgow remits to Ireland 375*l*. 18*s*. Sterling; for how much Iriſh ought Glaſgow to be credited for this remittance, when the exchange is at $10\frac{5}{8}$ per cent?

Ster. Iriſh.
£100 : $110\frac{5}{8}$: : 357·9
$110\frac{5}{8}$

39369.0
178.95 = $\frac{4}{8}$ or $\frac{1}{2}$ of 357·9
44·7375 = $\frac{1}{4}$ or $\frac{1}{4}$ of $\frac{1}{2}$

Iriſh £395·926875 = £395 18 $6\frac{3}{10}$ Anſwer.

The ſame anſwer can very readily be effected by Practice, thus:

357·9
35·79 = $\frac{1}{10}$ for 10 per cent.
1·7895 $\frac{1}{10}$ for $\frac{4}{8}$ or $\frac{1}{2}$
·447375 = $\frac{1}{4}$ of $\frac{1}{10}$ of $\frac{1}{10}$ for $\frac{5}{8}$

395·926875 as before

Example 2. Ireland draws on Glaſgow for £395 18 $6\frac{3}{10}$ Iriſh, exchange at $10\frac{5}{8}$ per cent. how much Sterling will Ireland be debited with at Glaſgow when this bill is diſcharged?

$110\frac{5}{8}$: 100 : : 395.926875
8 160

5)885
5)800 177)63348.300000(357·9 as given in the firſt exam-
177 531 (ple.
160

1024
885

1398
1239

1593
1593

(0)

Exchange

Exchange *with* America *and the* Weſt Indies.

In America and the Weſt Indies, as in other parts of the Britiſh dominions, accounts are kept in pounds, ſhillings and pence, divided as in Britain and their money, for diſtinction's ſake is called currency. Upon the continent payments are ſeldom made in ſpecie, as there are few coins circulating among them, but ſome French and Spaniſh pieces, the value of which, by a ſtatute in the 6th year of Queen Anne, was aſcertained as follows,

	Weight. *dwt. gr.*		true value *s.*	*d.*	cur, value *s.*	*d.*
Dollar old plate of Seville	17	12	4	6	6	0
Ditto of new	14	—	3	$7\frac{1}{2}$	4	$9\frac{5}{6}$
Mexico ditto	17	12	4	6	6	0
Pillar ditto	17	12	4	$6\frac{1}{4}$	6	0
Peru ditto, old plate	17	12	4	5	5	$10\frac{5}{6}$
Croſs Dollar	18	—	4	$4\frac{1}{2}$	4	$10\frac{5}{6}$
Ducatoon of Flanders	20	21	5	6	7	4
French old crown	17	12	4	6	6	0
Cruſado of Portugal	11	4	2	$10\frac{1}{4}$	3	$9\frac{5}{6}$
Three-guilder piece of Holland	20	7	5	$2\frac{1}{4}$	6	$10\frac{11}{12}$
Old rix-dollar of the empire	18	10	4	6	6	0

The ſcarcity of ſpecie obliges them to ſubſtitute a paper currency for carrying on their trade, which being ſubject to innumerable caſualities, ſuffers generally a very great diſcount for Sterling in the purchaſe of bills of exchange, or good ſilver or gold. This is not the caſe however with the Weſt Indies; for her intercourſe with the ſpaniſh ſettlements furniſhes them with ſuch an abundance of ſpecie, that at an average the exchange may be reckoned at 7 currency to 5 Sterling.

The method of computing the exchanges is in this caſe the ſame as with Ireland, and therefore the rule needs not be repeated.

Examples of the Exchanges with America.

Example 1. Glaſgow receives an account of ſales from Philadelphia, the nett proceeds amounting to 575*l.* 19*s.* 6*d.* currency; for how much Sterling may Glaſgow debit Philidelaphia, the exchange being at 80 per cent?

180 : 100

Cancel the cyphers, and divide by 2 — 9 : 5 :: 575 19 6

5

9)2879 17 6

319 19 $8\frac{3}{9}$ Anſwer.

Example 2. Glaſgow receives a bill of exchange from Philadelphia for 319*l.* 19*s.* $8\frac{3}{9}$*d.* for how much currency is Glaſgow debited at Philadelphia, the exchange being at 80 per cent?

100 : 80

By canceling and dividing as above. — 5 : 9 :: 319 19 $8\frac{3}{9}$

9

5)2879 17 6

575 19 6 currency, Anſwer.

Example

Example 3. Philadelphia is indebted to Glaſgow in 1575*l.* 14*s.* 9*d.* currency; what Sterling may Glaſgow reckon on to be remitted when the Exchange is at 75 per Cent?

Firſt, 175 : 100 :: 1575 14 9, the two firſt terms of which being abbreviated, by dividing them by 5×5, there will be this new ſtate.

Cur. Ster. Cur.

7 : 4 :: 1575 14 9

4

7)6302 19 0

£900 8 5$\frac{1}{7}$ Sterling Anſwer.

Example 4. Glaſgow receives a bill of Exchange from Philadelphia for 900l. 8*s.* 5$\frac{1}{7}$*d.* Sterling; for how much currency was Glaſgow debited, the Exchange being at 75 per Cent?

The firſt and ſecond terms being abbreviated as above, it will be

Ster. Cur. Ster.

4 : 7 :: 900 8 5$\frac{1}{7}$

7

4)6302 19 0

£1575 14 9 currency Anſwer.

Or by Practice thus, £900 8 5$\frac{1}{7}$ for 100

450 4 2$\frac{4}{7}$ for 50 being $\frac{100}{2}$

225 2 1$\frac{1}{7}$ for 25 being $\frac{50}{2}$

1575 14 9 175

Example 5. Glaſgow conſigns to Virginia goods per Invoice amounting to 578*l.* 19*s.* 6*d.* which are ſold for 847*l.* 15*s.* 6*d.* currency; what Sterling ought the factor to remit, deducting 5 per Cent. in full of commiſſion and charges, and what doth Glaſgow gain per Cent. upon the adventure, ſuppoſing the Exchange at 30 per Cent.

Exch. Com.

130 + 5 = 135 : 100

27 : 20 :: 847.775

20

3) 16955.500

9) 5651,83

627.981 to be remitted.

578.975 conſigned.

49.006 gained on the whole.

Then 578.975 : 49.006 :: 100

100

578.975)4900.600(8$\frac{4}{5}$ neareſt

4631.800

268.800

Example

Example 6 Virginia is indebted to Glaſgow in 575*l.* 19*s.* 6*d.* Sterling; with how much currency will Glaſgow be credited at Virginia, when the Exchange is at $133\frac{1}{3}$ per Cent?

First 100 : $133\frac{1}{3}$
3 : 3

300 : 100 both terms reduced to thirds.

By cancelling the Cyphers, it will be 3 : 4 :: 575 19 6

4

3) 2303 18 0

£767 19 4 currency

Or thus, £575 19 6 for 100
191 19 10 for $33\frac{1}{3}$ or $\frac{100}{3}$

Anſwer Currency £767 19 4 $133\frac{1}{3}$

Example 7 Glaſgow is indebted to Carolina in 5759*l.* 18*s.* 9*d.* currency, exchange at 550 *per cent*; for how much Sterling may Carolina value on Glaſgow?

Firſt 550 : 100. Cancel one cypher on each ſide and divide by 5; then it will ſtand thus,

11 : 2 :: 5759 18 9

2

11)11519 17 6

1047 5 $2\frac{8}{11}$ Sterling. Anſwer.

Example 8. Jamaica is indebted to Glaſgow in £1550 currency, for which Glaſgow is ordered to draw on London, exchange 40 per cent. how much money does Glaſgow draw for the bill, being allowed $1\frac{1}{2}$ exchange for the draft to London?

7 : 5 :: 1550

5

7)7750

109)1107 2 $10\frac{1}{4}$ value of the bill.
2) 11 1 $4\frac{1}{2}$ at 1 per cent. exchange.
5 10 $8\frac{1}{4}$ at $\frac{1}{2}$ per cent.

£1123 14 11 received at Glaſgow.

OBSERVATION.

When Britain exchanges upon the 100*l.* as in the above inſtances, the higher the exchange is, the advantage to Britain in remitting is the greater, and in drawing the leſs. Suppoſe, for inſtance, that the exchange between Britain and Ireland is at 12 per cent. I can in that caſe purchaſe a bill for £100 Sterling to diſcharge a debt of £112 Iriſh whereas had the exchange been at 5 per cent. the ſame bill would have coſt me £106 13 4 Sterling; but what I gain by remitting on this occaſion is loſt by the drawer of the bill, for his credit in Ireland is leſſened by £112 Iriſh, and he hath only received £100 Sterling, whereas had the exchange been at 5 per cent. he would have received £106 13 4 Sterling for his 112*l.* Iriſh. They who deal in exchange with Ireland, ought to be well informed at

all times of the ſtate of trade between the two nations, and on whoſe ſide the balance lies, for as the riſe and fall of exchange is the true barometer of the balance of trade, ſo likewiſe by having a proper intelligence of the imports from Ireland, and exports thither, one may in a great meaſure diſcern what will be the ſtate of the exchange. Suppoſe, for example Ireland had imported from Britain goods to the amount of £20,000, and had exported thither to the value of but £10,000; it is plain that Ireland can be at par with Britain for no more than £10,000, and yet there is a balance of £10,000 ſtill due, which muſt be remitted to Britain before the account is evened. When there is no money due in Britain to compenſate this balance, Sterling money in Ireland will become dear, and Iriſh money cheap, and as the demand for bills increaſes, the price will be proportionably raiſed. The Iriſh merchant who foreſees this, will lay in a fund of credit in Britain for the occaſion; and though at this time he can receive £112 Iriſh for his draft of £100 he may be able, by the time his bills fall due, to purchaſe remittances at £105. The Britiſh merchant, on the other hand, will muſter up all he can to purchaſe remittances, to raiſe a ſtock of Iriſh money which, upon the turn of the balance, he can draw for, with the odds of 5 or 6 per cent. perhaps in his favour.

When the exchange with the plantations in America is high, which is generally the caſe where there is not a ſufficiency of produce fit for the Britiſh market to anſwer the imports of Britain, bills of exchange are often a very expenſive remittance; for which reaſon thoſe who have ſtores abroad, and can afford to lie a little out of their money, chuſe rather to purchaſe ſuch produce as will come to the quickeſt market in ſome other colony upon the continent, or in the weſt Indies, in order to be remitted from thence in produce, or in bills of exchange.

Examples of exchange applied to drawing and remitting.

Example 1. When the exchange was at 12 per cent Britain remitted to Ireland £5000; for how much Sterling ought Britain to draw for a reimburſement when the exchange falls to 6 per cent?

Firſt, 100 : 112 :: 5000

112

100) 560000

5600 amount in Ireland at 12 per cent.

2dly 106 : 100 :: 5600

100

106) 560000 (5283 0 4½ Sterling. Anſwer.

530

300

212

880

848

320

318

2

20

40(0

12

480(4

424

56

Or more expeditiously as barter.

Ir.	Ster.		Ir.
112 -	5000	--	106
	112		
	106)56000		

£5283 0 $4\frac{1}{2}$ as before.

Hence Britain gains by this transaction 283 0 $4\frac{1}{2}$, which will be found to be above 5 per cent.

Example 2. When the exchange with Ireland rose to 12 per cent. Ireland drew on London for £5000 Sterling; how much Irish must be remitted to London to discharge the debt, when the exchange falls to 6 per cent?

First,	5000	at 100	per cent.
	500	at 10	per cent.
	100	at 2	per cent.
	5600	at 112	Irish received for draughts.
2dly,	5000	at 100	per cent.
	250	at 5	per cent.
	50	at 1	per cent.
	5300	at 100	Irish remitted.

Difference 300 gained by Ireland, which is 6 per cent.

Exchange with Holland.

INTRODUCTION.

In Holland there are two banks, the one of Amsterdam and the other of Rotterdam. That of Amsterdam is not only the more famous of the two, but the most considerable in Europe. It was established on the 31st. of January 1609, by the authority of the States-General, under the direction of the burgomasters of the city, who having constituted themselves the perpetual cashires of the merchants of Amsterdam, are themselves a security for the bank; and as business in the bank is negotiated by transfers, millions may be paid in a day, without the intervention of any cash, which is of the greatest consequence in expediting trade that can possibly be imagined. Authors differ about the real sum of money that is deposited in this bank, but few have reckoned it under 30 millions Sterling.

It is to this bank the city of Amsterdam owes its splendor and magnificence, which, though it possesses the greatest part of the merchants ready money, rather promotes than interrupts their commerce, by the security and dispatch with which a bank-credit is attended.

By the establishment of this bank it is ordained, that bills of exchange, and the payment of wholesale goods, shall only be in bank, unless the sum be under 300 guilders, in which case it cannot be entered into bank, without a duty of 6 stivers, excepting by the East and West India companies, who can enter into bank what sums they please without any duty whatever.

To have an account opened in the bank, there is a duty imposed of 10 guilders for once only; but if at any time that account should be overdrawn, the merchant incurs a penalty of 3 per cent.

A merchant may draw his cash out of the bank at any time upon allowing $\frac{1}{10}$ per cent. for bank security; but if at that time the agio, that is, the difference between the bank and current money, or the discount to which

current-

current money is liable, be below 5 per cent. the treaſurer is obliged to make good the difference, as 5 per cent. which ſeems to have been the original agio, is always charged when it is received.

No merchant can draw for the money he puts into bank, or any part of it, until the next day, without making an allowance of $\frac{1}{2}$ per cent. unleſs the bank has been opened only the day before, after balancing the books, or at the feaſt of Pentecoſt.

All the accounts with the bank muſt be balanced twice a year, and that within ſix weeks after the bank is opened, under the penalty of 15 guilders.

No procuration is good at the bank unleſs it is regiſtered there, and the noting of ſuch procuration coſts 50 ſtivers.

The time of noting in the bank is from ſeven to eleven in the forenoon; after which to three in the afternoon every note carried in will coſt 6 ſtivers, and after three none are admitted.

When money is depoſited in the bank, the depoſiter may call for it in ſpecie, when he wants it. upon allowing a premium ſeldom exceeding $\frac{1}{2}$ per cent. for bank ſecurity.

No money can be given in loan but upon Security that is unexceptionable and in judging of ſuch ſecurity the directors muſt be unanimous.

No director can uſe the freedom to abſtract any money from the bank to ſupply any private demand, though but for a ſingle day, upon pain of death.

The ſtrictneſs and fidelity with which this famous bank is kept, is productive of ſo great a ſecurity on the part of the citizens, and contributes ſo much to diſpatch in money-matters, when a large ſum can be negotiated with a ſingle debit and a credit, that a bank-payment is reckoned from 3 to 6 per cent. better than a payment in caſh, beſides a premium allowed the bank for every depoſit. It is no wonder then if this bank be immenſely rich, ſince the inſtitution is judicious, the regulation ſo wiſe, and the direction ſo proper.

In Holland they keep their accounts in pounds, ſhillings and pence Flemiſh, divided as the Britiſh pound, but more generally in gilders or florins, ſtivers and phinnings, reckoning 16 phinnings to a ſtiver, and 20 ſtivers to a guilder or florin.

They reckon likewiſe 6 guilders or florins to the pound Flemiſh.

Britain exchanges with Holland upon the pound Sterling, for which the latter gives an uncertain number of ſhillings and pence, or grotes Flemiſh, according to the courſe of exchange, which runs from 30 to 40*s.* Flemiſh per 20*s.* Sterling. The par of a pound Sterling, according to Sir Iſaac Newton's table, will be found to be £1 16 6 Flemiſh; but a guinea paſſes in Holland for 12 guilders according to which eſtimation their coins may be reckoned as follows:

A duke	£0	0	$0_{\frac{21}{160}}$
a ſtiver	0	0	$1_{\frac{1}{160}}$
a ſchilling	0	0	$6_{\frac{3}{160}}$
a guilder	0	1	9
a Zealand dollar	0	2	$7\frac{1}{2}$
a rix-dollar	0	4	$4\frac{1}{2}$
a dry guilder	0	5	3
a ducat	0	9	$2\frac{1}{2}$

To compute the exchanges with Holland, or any other place, where it is made upon the pound Sterling.

Caſe 1. If Dutch money is required, let £1 Sterling be the firſt term, its equivalent Dutch the ſecond, and the Sterling to be exchanged the third,

then will the Dutch money required be the fourth proportional. The equivalent Dutch money will likewiſe be found very readily by practice.

Caſe 2. If Sterling is required, let the Dutch money equivalent to £1 Sterling be the firſt term, £1 the ſecond, and the given Dutch the third, then will the Sterling required be the fourth proportional.

Examples of exchange with Holland.

Example 1. London is indebted to Holland in £270 8 2 Sterling, with how much Flemiſh is London debited at Amſterdam, when the exchange is at 35*s.* 6*d.* Flemiſh per pound Sterling?

£1 *St.* £. *Fl.*

1 : 1.775 :: 270.40833
1.775

135204166
1892858333
18928583333
27040833333

479.9749166 = £479 19 $5\frac{11}{20}$ Flemiſh.

By Practice thus,

£.				Flem.		
270	8	2	for	1	0	0
135	4	1	for		10	0
67	12	$0\frac{1}{2}$	for		5	0
6	15	$2\frac{1}{20}$	for			6

£479 19 $5\frac{11}{20}$ as before.

Example 2. Holland is indebted to London in net proceeds of tobacco booked there at £479 19*s.* 6*d.* Flemiſh; for how much Sterling may London draw, the exchange being 35*s.* 6*d.* Flemiſh per pound Sterling?

£. *Flem.* £. *St.* 5)£. *Flem.*

5) 1.775 : 1 :: 479 975

5).355 5)95.995

.071 .071) 19.109(270 8 2 Sterling. Anſwer.

499
29
20
580
12
12
144
(6)

Example 3. Amſterdam remits to London 5104 guilders, 8 ſtivers, and 2 pennicks, exchange at 35 $6\frac{1}{2}$ Flem. banc. what will this remittance credit Amſterdam for at London?

First, find the guilders contained in the exchange, by proportioning as 20 to 6 thus,

2 | 20 : 2 | 6 :: 35 5416 : 10.6625
10. 3

Hence

Hence to multiply by .3, being the same as to multiply by 3 and devide by 10, .3 will be a common multiplier; the product of which into the course of exchange will always give the guilders contained in a pound Sterling: wherefore,

85 5416
.3

10 66250 guilders = £. at 35*s*. 6½*d*. Flem. exch.

Then 10 6625 : 1 :: 5104.40625
2.1325 1020.88125
.4265 204.17625
.0853)40.83525 (478 725 = £. 478 - 14 - 6
3412
6715
7442
6185
2140
4340
(75)

Or thus, 35 6½ 5104 8 2
12 40
5) 426.5 5) 204176.25
85.3 40825.25)478.725 = £. 478 - 14 - 6
6715
7442
6185
2140
4340
(75)

In multiplying by 40 the number of grotes in a guilder, 16 grotes are taken in for 8 ſtivers, and 25 is the 2 phennings expreſſed in the decimal of a grote.

Exam. 4. London is indebted to Amſterdam in £478 14*s*. 6*d*. Sterling, for how many guilders may Amſterdam draw, the exchange being at 35*s*. 6½*d*. per pound Sterling?

478.725
35 ſchillings.
2393625 } at 35
1436175 }
239362 at -- 6
19946875 at -- ½
17014.684375 ſchillings
.3
5104.405125 guilders.

Or
478.725 for £. 1
239.3625 for — 10
119.68125 for — 5
11.968125 for — 6
.997344 for — ½
850734219 £. Flemiſh.
6
5104.405314 guilders.

Exam.

Exam. 5. A merchant in Glaſgow is credited at Amſterdam for 2154 guilders, 12 ſtivers, and 4 pennicks, current money; for how much Sterling may Glaſgow value on Amſterdam, exchange 35*s*. 3½*d*. Flemiſh banc. agio, 4½ per cent?

	C.	*B.*	*C.*	*B.*
Firſt,	104.5 :	100 ::	2154.6125 :	2061.83 Anſwer.
2dly,	35 3½	2161.83		
	12	40		
	423.5)	82473.20		
		194.742 Anſwer = £. 194 - 14 10		

Exam. 6. Glaſgow draws on Amſterdam for £. 194. 14 10 Sterling, exchange at 35*s*. 3½*d*. per Flem. banc. per pound Sterling; how much current money will pay the draught, agio at 4½*d*. per cent?

Firſt,	194.742	for 20 Then $^{s\ 0}$	2061.83
	97.371	for 10	41.236 for 2 per cent.
	48.6855	for 5	41.236 for 2
	2.434275	for —6	10.309 for ½
	.4057125	for —½	
			2154.613 cur. guilders.

343.638475 Flem. pounds.
6

2061.830925 guilders banco.

Exam. 7. When the exchange is at 35*s*. what is price of the guilder?

35
12

	d. St.	d. Flem. in a guilder.
2) 420*d*. Flem. :	240 ::	40
3)21	12	
7	4	
	40	
	7) 190	
	22⅞*d*. Sterl. Anſwer.	

Exam. 8. When the guilder is ſold at 22⅞*d*. Sterling, what is the exchange betwixt Britain and Holland?

22⅞ :	40 :	240 Sterl.
	1	7
4)160		4)1680
4		12) 420
		35*s*. Anſwer.

Exam.

Example 9. When the bank guilder is worth 22*d.* Sterling, what ought to be the price of the current guilder, agio 4 per cent?

104 : 100 :: 22
100

104) 2200

$21\frac{3}{13}d.$ Anſwer.

Holland exchanges with the trading nations upon the continent as follow:

With France, upon the French crown, for 54 grotes more or leſs,
With Hamburgh, upon the dol. for 32 Flemiſh ſchillings, more or leſs,
With Spain, upon the du. of 375 merva. for 97 grotes, more or leſs,
With Portugal, upon the cru. of 400 reas, fo 144 grotes more or leſs,
With Genoa, upon the pias. of 5 liv. ban. for 92 grotes, more or leſs,
With Venice, upon the du. of 24 gros ban. for 88 grotes, more or leſs,
With Leg. upon the piaſtre of 20 ſols d'or, for 86 grot. more or leſs,
With Geneva, upon the crown of 60 ſols curt. for 90 grot. more or leſs,

} according to the courſe.

And the computation is the ſame with the exchanges betwixt Britain and the ſame places.

Exchange with the Auſtrian Netherlands.

Antwerp was once the metropolis for trade of the whole Seventeen Provinces, although Amſterdam and Rotterdam are at this day by far its ſuperiors. It is however the principal place of exchange in the Auſtrian Netherlands, and ſtill hath a conſiderable trade. The par of a pound Sterling at Antwerp, according to Sir Iſaac Newton, is 34*s.* 11*d.* Flemiſh, but later authors make it different: ſome 35*s.* $6\frac{1}{2}d.$ others 35*s.* 2*d.* and others $38\frac{2}{11}s.$ but the courſe is allowed by all to run from 30 to 40 ſchillings Flemiſh per pound Sterling.

Examples of exchange with Antwerp.

Example 1. How much Flemiſh will anſwer a London draught of £374 19*s.* Sterling, exchange at 37*s.* 6*d.* per pound Sterling?

374	19	0	for	20
187	9	6	for	10
93	14	9	for	5
46	17	$4\frac{1}{2}$	for	2 6
				37 6

£703 0 $7\frac{1}{2}$ Flemiſh. Anſwer.

Example 2. How much Sterling will anſwer an Antwerp bill of £703 0 $7\frac{1}{2}$ Flemiſh, exchange at 37*s.* 6*d.* Flemiſh per pound Sterling?

37 6 — 703 0 $7\frac{1}{2}$
2 — 40

75 ſixpences : 1 :: 5) 28121 25 ſixpences.

5) 5624.25

3) 1124.85

374·95 = £374. 19*s.* Sterl.

In

In the laſt example one ſixpence is added to the product of 40 out of $7\frac{1}{2}d.$ and the remaining three halfpence reduced to the decimal of ſixpence; the diviſion is made by the component parts of 75.

The different towns in Britain exchange with London for a ſmall premium in favour of the latter, more or leſs, according to the demand for bills; and in the ſame manner, Antwerp, and the other towns in the Netherlands exchange with Amſterdam from $\frac{1}{8}$ to $\frac{1}{2}$ per cent. in favour of Amſterdam, and the calculations in both caſes are made as in factorage. We ſhall give an example of each.

Example 1. Glaſgow draws on London for £760 at 30 days, $\frac{5}{8}$ exchange; how much money is received for the draught?

760

3 16 for $\frac{1}{2}$ per cent. $= \frac{1}{100}$
19 for $\frac{1}{4}$ per cent. $= \frac{1}{4}$ of $\frac{1}{100}$

4 15 exchange at $\frac{5}{8}$

£764 15 paid for the bill. Anſwer.

Example 2. Antwerp draws on Amſterdam for £760 Flemiſh, exchange at $1\frac{1}{2}$ per cent; how much Flemiſh will pay the bill at Antwerp?

760

7 12 at 1 per cent. $= \frac{1}{100}$
3 16 at $\frac{1}{2} = \frac{1}{2}$ of $\frac{1}{100}$

11 8 exchange at $1\frac{1}{2}$

£771 8 paid at antwerp. Anſwer.

Exchange *with* Hamburg.

INTRODUCTION.

Although the funds of the bank of Hamburg are much inferior to thoſe of the bank of Amſterdam, yet the integrity and exactneſs with which it is conducted hath procured it a very great reputation all over Europe, and ſtill more particularly in the north.

The inſpection of this bank comes not under the cogniſance of the ſenate; but as the citizens and corporations are ſureties, they chuſe four directors by a majority of voices from among the principal of their own number. Theſe directors muſt ſee that the regulations of the bank are duly obſerved, and impreſs the caſhires with money without touching the treaſure, when there is a demand. Though the capital of this bank is ſuppoſed to be very conſiderable, yet it is very difficult to conclude concerning it with any degree of certainty, as the clerks and managers are bound to ſecrecy by oath; which hath likewiſe this effect, that no ſeizure can be made of any depoſit or bank account, as no one knows how another ſtands with the bank. None but citizens can have the benefit of a bank-account, or of lodging money there by way of depoſit, without intereſt. The leaſt ſum which can be wrote in bank is 100 marks lubs; and every ſum betwixt 100 and 300 marks lubs that is wrote in bank, is taxed with a duty of 2 ſchillings lubs at entry; but any ſum exceeding 300 marks is entered gratis.

The

The ſtated hours of tranſacting buſineſs in the bank are from ſeven to ten in the morning; but the bank is kept open to five in the afternoon for ſuch as have a mind to write in bank at the expence of 2 ſols lubs for each ſum.

Every account that is opened with the bank coſts an expence of 50 rix-dollars or 150 marks lubs. Loans are made out of this bank upon a depoſit of ſilver, jewels, precious ſtones, *&c.* which are received upon inventory; and if not relieved at the end of ſix months, by paying the principal and a moderate intereſt, they are auctioned at the bar of the bank upon a day advertiſed for their ſale and delivery.

They keep their accounts in the bank, and through the city, either in rix-dollars, ſols, and deniers lubs, or in marks, ſols, and deniers lubs. The rix-dollar is worth 3 marks or 48 ſols lubs, weighing 532 grains.

The livre-gros or pound Flemiſh is equal to $7\frac{1}{2}$ marks lubs, or 20 ſols gros, or 120 ſols lubs.

The marks lubs is divided ſometimes into 32 gros, but more generally into 16 ſchilling lubs, and each of theſe into 12 phennings.

Hamburg exchanges with Britain in ſchillings and grotes Flemiſh, and the par of their rix-dollar is reckoned at 4*s.* 6*d.* Sterling, ſo that the par of £. 1 Sterling, is 13 marks 5 ſchillings lubs, 35*s.* $6\frac{1}{2}$*d.* Flem.

The value of the rix-dollar being every where known, and its ſtandard invariable, it is applied to the valuation of all kinds of merchandizes as well as coins, the principal current coins in thoſe parts are thoſe of Denmark and Holſtein, Lubeck, and Hamburgh, which, taking them at the par, may be valued as follows:

A tryling $\frac{1}{4}$ of a phenning - - -	£.	0	0	$0_{\frac{1}{144}}$ Sterling.
A ſixling $\frac{1}{3}$ of a phenning - - -		0	0	$0_{\frac{1}{96}}$
A phenning $\frac{1}{12}$ of a ſchilling lubs - -		0	0	$0_{\frac{1}{24}}$
One ſchilling lubs $\frac{1}{16}$ of a mark - - -		0	0	$01\frac{1}{2}$
The dollar = 2 marks - - - - - - -		0	3	0
The rix-dollar = 3 marks - - - - -		0	4	6
The ducat of $6\frac{1}{4}$ marks - - - - - -		0	9	$4\frac{1}{2}$

The current money hath been ſo much adulterated of late years, that the agio hath riſen from 15 to 20, or 30, to 40 per cent; but all bills of exchange are paid in bank.

Examples of exchange with Hamburg.

Exam. 1. London draws on Hamburg for £. 500 Sterling; how many marks muſt be paid at Hamburg, the exchange at 35*s.* 6*d.* Flem. bance per pound Sterling?

As 20*s.* Flem. = $7\frac{1}{2}$ marks, it will be 20 : 7.5 :: 35.5

The two firſt terms abridged by 5 4 : 1.5 :: 35.5

1.5

4 53.25

13 3125

= £. 1 Sterl.

Hence 1.5 will be a conſtant multiplier, and 4 a conſtant diviſor, for finding the marks contained in the courſe of exchange, equal to a pound Sterl.

	£.	marks.	£.	m.	s.
Then	1 :	13.3125 ::	500 :	6656	4 lubs.

M m Or

Or in other words, ſince one is the firſt term multiply the marks in one pound by the given number of pounds, and the product anſwers the queſtion.

For 13.3125
500

marks. s.
6656 25=6656 4 lubs. Anſwer.

Or by practice thus:

35 6
3

8) 106 6

13 5

Schillings Flemiſh are reduced into marks by multiplying by 6, and divided by 16; hence the reaſon of this operation, which is only an abridgment of that.

Then 500*l.*
13 mark.

6500 for 13 marks
125 for 4*s.* or $\frac{1}{4}$ of a mark.
31$\frac{1}{4}$ for 1*s.* or $\frac{1}{4}$ of $\frac{1}{5}$

6656 4 marks as before.

Exam. 2. Hamburg draws on London for 6656 marks, 4 ſchillings lubs; what Sterling muſt be paid at London, the exchange at 35*s.* 6*d.* Flem. banco per ponud Sterling?

35.5
1.5

4)2535

13.3125) 6656.25 (500*l.* Sterling. Anſwer.
6656.25

(0)

Or by practice, thus,

35 6
6

213

6656 4
16

)106500(500*l.* as before.
1065

(0)

Exam. 3. Hamburg is indebted to London in the neat proceeds of a conſignment amounting to 5600 marks current money; for how much Sterling may London draw, exchange at 36*s.* Flem. banco, agio 30 per cent?

Cancel a cypher in each of the firſt terms, and then it will be

C. B.
13 : 10 :: 5600
10

13) 56000

4333$\frac{1}{3}$ banco.

36 4333$\frac{1}{3}$ banco.
3 8
98)34666$\frac{2}{3}$ (353.742 fere=£.353-14-10
526
366
726
406
(23)

Example 4. When the exchange with Hamburg is at 36*s*. 6*d*. Flemiſh banco per pound Sterling, what is the price of the mark lubs?

s. Fl. *s*. lubs.
20 = 120
10 = 60
5 = 30
1 = 6
6 = 3

d.
219 : 240 :: 16
16

219)3840(17$\frac{117}{219}$
1650
117

OBSERVATIONS.

When Britain exchanges upon the imaginary price of 1*l*. Sterling, as with the Netherlands and Hamburg, the Britiſh Merchant will find his account in remitting when the courſe is high, and drawing when it is low; as it is better to get 36*s*. Flemiſh for a pound Sterling than 35*s*. If what hath been ſaid in the laſt obſervation has been duly conſidered and digeſted, an example will be ſufficient illuſtration.

Examples of drawing and remitttng.

Exam. 1. When the exchange was at 36*s*. 6*d*. Flemiſh, Britain remitted to Amſterdam 5000*l*. Sterling, but upon the fall of the exchange to 35*s*. Flemiſh, Britain drew to be reimburſed; for how much Sterling may Britain draw to bring home this remittance?

Sixpences.
73 : 5000 :: 70
73

7)365000

£5214 5 8$\frac{4}{7}$ Anſwer.

Exam.

Exam. 2. When the exchange was at 36*s.* 6*d.* Flemiſh, Britain remitted to Amſterdam 5000 guilders; but when the exchange fell to 35*s.* Britain drew for the ſame number of guilders? what advantage to Britain attended the negotiation?

Firſt, 36.5
·3
5)10.95
2.19)1000.00(456 12 5 at 36*s.* 6*d.*
1240
1450
136
20
2720
530
92 × 12 = 1104
1095
9

2dly, 35
·3
10.5
2.1
5000
·3)1000
7)3333·33

Drawn 476 3 9½
Remitted 456 12 5
Gained 19 11 4½

Hamburg exchanges with other trading nations as follows:

With France, upon the crown of 60 ſols, for 27 ſchils. lubs, more or leſs, according to the courſe.
With Spain, upon the du. of 375 marv. for 93 gros, more or leſs,
With Portugal, upon the cru. of 400 reas, for 42 gros more or leſs,
With Venice, upon the banc. du. of 24 gros for 86 gros, more or leſs,
With Vienna, upon 100 Hamburg rix-dollars banco, for 139 rix-dollars of the empire, more or leſs,
With Nuremberg, on ditto, for 135 dollars of Nur. more or leſs,

EXAMPLES.

Exam. 1. Reduce 975 marks 2½ ſchillings lubs, bank money of Hamburg into livres, ſols, and deniers tournois of France; exchange at 27 1/12 ſols lubs banco per crown, of 70 ſols tournois?

Exchange at 27 1/12
649
24
649)394456
Cr. 576 58 5
3

975 2½
16
15602½

Livers 1730 18 5 French money. Anſwer.

Exam.

Exam. 2. In 1730 liv. 18 ſols. 5 den. how many Hamburg marks, exchange at 27 $\frac{1}{12}$ ſols lubs per crown of 60 ſols tournois?

3)1730 18 5

576 58 5
27 $\frac{1}{12}$

4032
1152
24 = $\frac{1}{12}$ of 576
13 $\frac{1}{3}$ for 30 ſols
9 for 20
1 $\frac{1}{4}$ for 4
1 $\frac{1}{4}$ for 4
$\frac{1}{10}$ for — 4 deniers.

4) 15602 $\frac{1}{10}$

4) 3900 $\frac{1}{2}$

Marks 975 2 Anſwer.

After the ſame manner may the exchange betwixt Hamburg and any other place, when the exchange is made on the piece, be computed. When the exchange is made on the 100 rix-dollars, the computation is ſimilar to that betwixt Britain and the plantations.

Exchange *with* France.

Paris and Bourdeaux are the principal placesof exchange in France; and indeed in theſe places, the buſineſs of exchange is particularly ſtudied. Accounts are kept throughout the French dominions, in livres, ſols, and deniers, divided as the Britiſh pound. In exchange with France, we pay ſo many pence Sterling for their crown or ecu of 3 livres, or 60 ſols tournois. As they have not always any piece of coin of that value, this ideal crown, or crown of exchange, is diſtinguiſhed from the real crown, or ecu d'argent, by the name of the crown of 60 ſols tournois.——The exchange between France and other countries varies more than any other, occaſioned by the frequent alterations of their coin, which is the effect of an arbitrary government. The king may at any time by an arret, order the money to be recoined, at what number of crowns he pleaſes out of the mark, which muſt render their value variable in other places, whatever value royal authority may ſtamp upon them in France. By the laſt arret of the 15th of June 1726, 8$\frac{1}{2}$ crowns are appointed to be coined out of the mark of 7 ounces, 17 pennyweights, and 12 grains Engliſh, and each of theſe crowns to paſs for 6 livres; ſo that, in that caſe, the mark contains 50 livres 5 ſols, which is intrinſically worth 40*s.* 8$\frac{1}{2}$*d.* Sterling. Wherefore the preſent par of 3 livres, or crown of 60 ſols tournois, is 29.149 pence Engliſh, and whatever is paid more or leſs than this, muſt be a gain or a loſs. According to this par their coins may be eſtimated as follows:

A denier - - - - - - -	£0	0	0; $\frac{13}{60}$	
A liard of 3 deniers - - -	0	0	0 $\frac{39}{60}$	
A dardene of 2 liards - - -	0	0	0 $\frac{12}{60}$	
A ſol of 2 dardenes - - - -	0	0	0 $\frac{2}{60}$	A franc

A frank of 20 ſols or 1 livre - - - - -	0	0	$9\frac{1}{4}$
A crown of exchange 60 ſols - - - - -	0	2	$5\frac{1}{4}$
A double crown of 6 livres - - - - - -	0	4	$10\frac{1}{2}$
A louis d'or of 8 crowns - - - - - -	0	19	6

They have likewiſe half and quarter crowns, and half and quarter franks

To compute the exchanges with France.

Caſe 1. If French money is required, let the courſe of exchange in pence be the firſt term, 1 crown or three livres according to the requiſition, be the ſecond term, and the given Sterling reduced to pence the third, then will the fourth proportional be the anſwer.

Caſe 2. If Sterling be required, reverſe the laſt rule, or make the calculation by practice.

Theſe rules univerſally hold in computing the exchanges with thoſe places where the exchange is made on any fixed piece, the price whereof is determined by the courſe.

When France exchanges with other countries, who have likewiſe a piece of exchange, 100 of the one is given for ſo many of the other, and the calculations made in that proportion.

Examples of the exchanges with France.

Exam. 1. London draws on Paris for £566 : 13 : 4; how many livres *&c.* will clear the draught at Paris, the exchange being at 31*d.* per ecu?

566 13 4
20
11333
12
136000
3 livres

d. livres.
31 : 3 ::

31)408000(13161 5 $9\frac{3}{31}$
98
50
190
40
9
20
180
25
12
300
24

Exam.

Exam. 2. London received at Paris 13161 livres, 5 ſols, and $9\frac{3}{4}$ deniers; for how much Sterling was the draught, the exchange being at 31*d.* Sterling per ecu?

£. 3 : 31 :: 13161.263

31

394837 89

2) 407999 153

12) 135999 7 17

20) 11333 $3\frac{1}{4}$

566 13 $3\frac{1}{4}$

Or thus

3) 13161 5 $9\frac{3}{4}$

8) 4387 1 11

30) 548 7 9 at 30*d.*

18 5 7 at 1

£.566 13 4 Anſwer.

Exchange *with* Spain.

The monies of Spain are of two ſorts, the one called plate money, and the other vellon. A rial vellon is worth in Spain $8\frac{1}{4}$ quarts copper money, and the rial of old plate of exchange is worth 16 vellon, and the effective rial of new plate 17; which makes a difference between theſe two ſpecies of rials as 32 to 17, or $53\frac{1}{8}$ per cent.

By the word plate is underſtood ſilver money, wherein ſome of the merchants keep their accounts; and that which is uſed for the negotiation of foreign exchanges is diſtinguiſhed by the name of old plate, which is ideal in the ſame ſenſe with the exchange crown of France, or the pound Sterling of Britain.

The foreign bankers or remitters at Madrid, Cadiz, Seville, *&c.* keep their accounts in piaſtres, rials, and mervadies old plate, reckoning 34 mervadies to a rial, and 8 rials to a piaſtre, the par of which is 3*s.* 7*d.* Sterling

The ſhopkeepers of Madrid, the cuſtom-houſe and other dealers within the kingdom, keep their accounts in rials, and mervadies vellon. Some merchants, particularly in Valencia, keep their accounts in piaſtres, ſols, and deniers, divided as the French livre, or Britiſh pound.

The doubloon of exchange is equal to 4 piaſtres, or 32 rials.

The ducat, or ducado current, is equal to 11 rails old plate, or 374 mervadies; but the ducat of exchange is equal to 375 mervadies.

The piaſtre of exchange is likewiſe reckoned at 15 rials vellon, and 2 mervadies.——It is proper that the drawer of a bill upon Spain ſhould expreſsly ſtipulate the payment to be made either in gold or ſilver, or the bearer of the bill may ſuſtain a loſs of 1 per cent.

The Spaniſh ſilver and copper coins, from the above par, may be eſtimated as follows:

A mervadie	0	0	$0_{\frac{42}{187}}$
A quartil=2 mervadies	0	0	$0_{\frac{43}{187}}$
A rial plate=17 quartiles, or 34 mervadies	0	0	$5\frac{1}{8}$
A piaſtrine=2 rails plate	0	0	$10\frac{1}{4}$
A dollar, old plate Seville=10 rials	0	4	6
A dollar of new plate=8 rials plate	0	3	7
Mexico ditto	0	4	6
Pillar ditto	0	4	$6\frac{1}{4}$
Peru ditto old Plate	0	4	5
A croſs dollar	0	4	$4\frac{1}{2}$

The

The gold coins are piſtoles and their fractions: the piſtole is worth 4 dollars, or 17*s.* 11*d.* and the fractions in proportion.

The courſe between Britain and Spain is always below par, from 35 to 40 pence per piaſtre.

Examples of exchanges with Spain.

Exam. 1. London remits to Cadiz £.576 : 12 : 2¼ Sterling, exchange at 37⅞*d.* per piaſtre; how much will be received for this remittance at Cadiz?

d. piaſt. £.

37⅞ : 1 :: 756 12 2¼

303 20

11532

12

138386

8

piaſt. ri. mer.

303) 1107094(3653 775 = 3653 6 7 Anſwer

1980

1629

1144

2350

2290

1690

175

Exam. 2. Cadiz remits to London 3753 piaſt. 6 ri. 7 mer. at 37⅞ exchange per piaſtre; what will the remittance amount to in London?

3653.775

⅛	365.3775 = 2*s.*
½	182.6887 = 1
⅛	22.8361 = 1½
¼	5 7090 = ¼

576.6113 = £576 12 2¼ Anſwer.

Rials vellon are reduced into rials of exchange, and the contrary; piaſtres effective into rials of exchange, and rials vellon as in the following examples?

Exam. 1. Reduce 5005 ri. 16 mer. vellon to rials of exchange.

ri.

ri.	mer.
5005	16
	$8\frac{1}{2}$

40044 = the product of 8, to which 4 is added for 16 m.
$2502\frac{1}{2}$ = the product of $\frac{1}{2}$

4)$42546\frac{1}{2}$=the product of $8\frac{1}{2}$ quarts in a rial vellon.
4)$10636\frac{5}{8}$

$2659\frac{5}{17}$ rials of exchange. Anſw.

Exam. 2. Reduce 2659 ri. 5 mer. of exchange, to rials vellon.

2659 5
16 quarts in a rial of exchange.

8.5)$42546\frac{1}{2}$

Rials 5005 16 mer. vellon. Anſwer.

Exam. 3. Reduce 250 piaſtres effective to rials vellon.

8
2000
$8\frac{1}{2}$
16000
1000
16) 17000

1062 mervadies vellon. Anſwer.

In moſt of the inland towns of Spain they keep their accounts in mervadies, hundreds and thouſands of mervadies, and exchange upon the ducat of 375 mervadies.

EXAMPLE.

Spain is indebted to Britain in 5745 ω 575 mervadies, at 52*d.* Sterling per ducat of 375 mervadies; how much Sterling will even the account in Britain?

5) 5745 ω 575
12) 1149.115 for 4*s.* Sterling
95.759 for 4*d.*

£1244.874=£1244 - 17 - 6 Anſwer.

Exchange *with* Portugal.

In Liſbon, and, in general, throughout the Portugueſe dominions, accounts are kept in milreas and reas, reckoning 1000 of the latter to one of the former. The milrea is no real coin, but an imaginary piece of account, of which a cruſadoe of ſilver contains $\frac{480}{1000}$, or 0 ω 480=480 reas. The par of a milrea is 5*s.* $7\frac{1}{2}$*d.* according to which the gold monies of Portugal are as follows;

The piece of 25 ω 600 double Joannes	£7 4 0
Ditto of 24	6 15 0
Ditto of 12 ω 800 ſingle Joannes	3 12 0
Ditto of 12	3 7 0
Ditto of 6 ω 400 half Joannes	1 16 0
Ditto of 4 ω 800 moidore ſtamped	1 7 0

The piece of 3 ω 200 quarter Joannes - - - -	£0	18	0
Ditto of 2 ω 400 half moidore - - - - -	0	13	0
Ditto of 1 ω 600 $\frac{1}{8}$ Joannes - - - - -	0	9	0
Ditto of 1 ω 200 quarter moidore - - - -	0	6	9
Ditto of 0 ω 800 $\frac{1}{16}$ Joannes or teſtoon piece - -	0	4	6

The ſilver monies as follows :

The cruſado of 400 reas not ſtamped - - -	£0	2	3
Ditto of 480 reas ſtamped in 1643 - - - -	0	2	8$\frac{1}{5}$
The 12 vintin piece of 240 reas - - - - -	0	1	6
The 5 dittoof 100 reas - - - - - -	0	0	9
The 2 $\frac{1}{2}$ vintin ditto of 50 reas - - - - -	0	0	4$\frac{1}{2}$

The copper coins as follows :

The vintin piece of 20 reas - - - - - -	0	0	1$\frac{1}{2}$

The half and quarter ditto, according to the ſame proportion.

The courſe of exchange betwixt Britain and Liſbon is betwixt 5 and 5*s*. 8*d*.

E X A M P L E S.

Exam. 1. London remits to Oporto £578 : 19 : 6, exchange at 5*s*. 3*d*. per milrea ; what will be received at Oporto ?

```
 s.d.    m.      l.  s. d.
 5 3  :  1  : :  578  19 6
 4                20
 ------          ------
 21 threepen,    11579
                     4
                 -----
                 3)46318
                 -----
                 7)15439 ω 333
                 -------------
                   2205 ω 619 Anſwer.
                         mil.   reas.
```

Exam. 2. Oporto remits to London 2205 ω 619, exchange at 5*s*. 3*d*. per milrea ; how much Sterling will this be reckoned at in London ?

```
4) 2205.619
-----------
20) 551.40475 at 5s.
     27.5702375 at 3d.
-----------------
   578.9749875=£578. : 19 : 6  Anſwer.
```

Exchange *with* Genoa.

St. George's bank hath a prodigious ſway in the republic of Genoa, and is conſtituted of ſuch branches of the public revenue as hath been mortgaged by the government for the payment of ſuch ſums as have been borrowed during the exigencies of the common wealth The adminiſtration is during life, by which means it hath become a kind of inferior ſenate, which often breaks the uniformity of their ariſtocratic government.

Accounts are kept in the bank in piaſtres or pezzoes, which are divided into ſoldi and denari, as the Britiſh pound ; but ſome of the merchants keep their accounts in lires or liras, ſoldi and denari, di vided as before ; this money is only $\frac{1}{5}$ of the value of the other, as the Scots money is $\frac{1}{12}$ of Sterl.

The par of { a pezzoe or piaſtre is 54*d*.
a lire or lira - - - 10$\frac{4}{5}$ According

TABLE II.

A TABLE repreſenting the conformity which the *Long Meaſure*, of the principal *Trading Cities* of EUROPE have with each other, publiſhed in 1747, as the moſt authentic of its kind, by the Sieur *Jean Larue*, Merchant, of *Lyons*, in his Treatiſe dedicated to the Count *Maurepas*; with the difference only of tranſpoſing one of the columns, in order to place *England* or *London* in the front, as the Sieur *Larue* has done *Paris*, for the uſe of the *French* nation more particularly.

The ells of Amſterdam, Haerlem, Leyden, the Hague, Rotterdam, and other cities of Holland, as well as the ell of Nuremberg are equal among themſelves. They are alſo comprehended under the ell of Amſterdam, as that of Oſnaburg is under that of France and England, and the ell of Bern and Baſil under that of Hamburg, Frankfort, and Leipſic.	A Yards of England, Scolt. and Ireland.	B Ells of France and England.	C Ells of Holland and Amſterdam	D Ells of Antwerp, and Bruſſels	E Ells of Hamb. Frankf. Leipſic and Cologn.	F Ells of Breſlau Sileſia	G Ells of Dantzick.	H Ells of Bergue and Drontheim.	I Ells of Sweden or Stockholm.	K Ells of St. Gall for linen.	L Ells of St. Gall for cloth.	M Ells of Geneva	N Canes of Marſeilles and Montpelier.	O Canes of Toulouſe Albi, and Caſtres.	P Canes of Genoa of 9 palmos.	Q Canes of Rome.	R Vares of Caſtille and Biſcay.	S Vares of Cadiz, and Andaluſia.	T Vares of Portugal or Liſbon.	V Covedos of Portugal or Liſbon.	W Braſſes of Venice.	X Braſſes of Berg. Boulogn. Mod. and Mantua.	Y Braſſes of Florence Legh. and Lucca.	Z Braſſes of Milan.
A 100 Yards of England, Scotland, and Ireland	100 —	78 —	133 1/2	131 3/4	160 —	146 1/4	150 —	146 3/4	154 —	114 3/4	149 1/4	80 —	46 1/4	50 —	40 3/4	44 —	107 —	109 1/2	81 1/2	133 1/2	136 —	104 1/4	154 1/2	171 1/4
B 100 Ells of France and England	128 1/4	100 —	17 3 1/2	166 3/4	205 1/4	188 —	192 1/2	188 —	195 1/2	147 —	191 1/4	102 1/2	59 3/4	64 —	52 1/4	56 1/2	136 1/4	140 —	104 1/4	171 —	174 1/2	179 —	199 1/4	219 —
C 100 Ells of Holland or Amſterdam	75 —	57 1/2	100 —	98 1/2	120 —	112 1/2	112 —	110 —	114 1/2	86 —	112 —	60 —	35 —	37 —	30 1/4	33 —	80 —	81 1/2	61 —	100 —	102 —	105 1/4	116 —	128 1/4
D 100 Ells of Antwerp or Bruſſels	76 —	60 —	101 1/4	100 —	121 1/2	114 —	114 —	111 1/4	116 —	87 —	113 1/4	60 1/2	35 1/4	38 —	30 1/4	33 1/2	81 —	84 —	61 1/2	101 1/4	103 1/2	106 1/4	118 —	130 —
E 100 Ells of Hamburgh, Frankfort, &c.	62 1/2	48 7/8	83 1/2	82 1/2	100 —	92 1/4	92 1/2	91 1/2	95 1/2	71 1/2	91 1/4	50 —	29 1/2	31 1/2	25 1/4	27 1/2	65 1/4	68 1/2	50 1/2	83 1/2	85 —	88 1/4	97 —	107 —
F 100 Ells of Breſlau in Sileſia	60 —	46 1/2	80 —	79 —	96 —	89 1/4	88 —	91 —	95 1/2	68.	89 1/4	48 —	28 —	30 —	24 —	26 1/4	64 —	65 1/2	48 1/2	80 —	81 1/4	84 1/2	93 1/4	102 —
G 100 Ells of Dantzick	66 1/4	52 —	89 —	87 1/2	96 1/4	100 —	98 —	102 —	103 —	76 —	99 1/4	53 1/2	31 1/2	33 1/4	27 1/4	29 1/4	71 1/2	72 1/2	54 1/2	89 —	90 —	93 1/4	103 1/4	114 —
H 100 Ells of Bergue and Drontheim	67 1/2	52 3/4	90 —	89 —	108 —	101 1/2	100 —	103 —	77 —	100 1/4	54 —	31 1/2	33 1/4	27 1/4	29 1/2	72 —	74 1/2	55 —	90 —	91 1/4	94 1/2	105 —	115 —
I 100 Ells of Sweden or Stockholm	65 1/2	51 1/4	87 1/2	86 1/2	105 —	97 —	96 —	100 —	75 1/4	98 —	52 1/2	30 1/2	32 1/4	26 1/4	28 1/2	70 —	71 1/2	53 1/2	87 1/2	89 1/4	92 —	102 —	112 —
K 100 Ells of St. Gall for linen	87 —	67 1/4	116 —	114 —	139 —	130 —	127 1/2	133 —	100 —	130 —	69 1/2	40 1/2	43 1/2	35 1/4	38 —	92 1/2	95 1/2	70 1/4	116 —	118 1/2	122 —	135 1/2	149 —
L 100 Ells of St. Gall for cloth	67 —	52 1/2	89 —	88 —	107 —	100 —	98 —	102 1/4	76 1/4	100 —	53 1/2	31 —	33 1/4	27 —	29 —	71 1/2	73 —	54 —	89 1/2	91 —	94 —	104 —	114 —
M 100 Ells of Geneva	124 —	97 1/2	166 —	164 1/2	200 —	187 —	183 —	191 —	143 1/2	130 —	100 —	58 1/2	62 1/2	50 1/4	55 —	133 1/2	136 1/2	101 —	166 1/2	170 —	112 —	193 1/2	214 —
N 100 Canes of Marſeilles and Montpelier	214 1/2	167 1/2	286 —	282 1/2	343 1/2	321 1/4	314 —	327 1/2	246 —	320 1/2	171 1/4	100 —	107 1/2	87 1/2	94 1/2	228 1/2	234 —	174 1/2	286 —	291 1/4	301 —	333 —	367 —
O 100 Canes of Toulouſe and Upper Languedoc	199 3/4	156 —	266 1/2	263 1/2	340 —	300 —	293 —	304 —	229 1/2	298 1/2	160 —	93 1/2	100 —	81 1/2	88 —	213 —	218 —	162 1/2	266 1/2	272 —	280 —	309 1/2	342 —
P 100 Canes of Genoa of 9 palmos	245 1/4	191 1/2	327 —	323 —	392 —	367 1/4	359 —	374 1/2	281 1/4	366 1/4	196 1/4	114 1/2	122 1/2	100 —	108 —	261 —	268 1/2	199 1/2	327 —	333 1/2	344 1/2	381 —	420 —
Q 100 Canes of Rome	227 1/4	177 3/4	303 —	299 1/2	363 —	340 1/4	333 —	347 —	260 —	339 1/4	181 1/2	116 —	113 —	92 1/4	100 —	242 1/4	245 1/2	184 1/4	303 —	309 —	319 —	353 —	389 —
R 100 Vares of Caſtille and Biſcay	93 —	73 —	125 —	123 1/2	150 —	140 —	137 1/2	143 1/4	107 —	140 —	75 —	43 1/2	46 1/2	38 1/4	41 1/2	100 —	102 —	76 1/4	125 —	127 1/4	131 1/2	145 1/2	159 —
S 100 Vares of Cadiz and Andaluſia	91 1/4	71 3/4	122 1/4	119 —	146 1/2	138 —	134 1/2	139 1/2	105 —	137 —	73 1/2	42 1/2	45 —	37 1/4	40 1/2	97 1/2	100 —	74 1/2	122 1/4	125 1/4	179 —	142 —	157 —
T 100 Vares of Portugal or Liſbon	123 —	96 —	164 —	162 —	196 1/4	184 1/2	180 1/4	187 —	141 —	183 1/2	94 —	57 —	61 1/2	50 —	54 —	131 1/2	134 —	100 —	164 —	167 1/4	172 —	191 —	210 1/2
V 100 Cavedoes of Portugal or Liſbon	74 —	58 1/2	100 —	98 —	120 —	112 —	110 —	114 —	86 —	112 —	60 —	35 —	37 —	30 1/2	33 —	80 —	81 1/2	61 —	100 —	102 —	105 1/4	116 —	128 —
W 100 Braſſes of Venice	73 1/2	57 —	98 —	96 —	117 1/4	104 1/4	107 1/2	112 —	84 1/4	109 1/4	58 1/2	34 1/2	36 1/4	29 1/4	32 —	78 1/4	80 —	59 1/4	98 —	100 —	103 1/4	114 —	126 —
X 100 Braſſes of Bergamo, &c.	72 1/4	55 1/2	95 —	93 1/4	114 —	106 3/4	104 1/2	108 1/4	81 1/4	106 1/4	55 —	33 —	35 1/2	29 —	31 —	76 —	78 1/2	58 —	95 —	97 —	100 —	100 1/2	122 —
Y 100 Braſſes of Florence, Leghorn, &c.	65 1/2	50 —	85 1/2	84 1/2	102 1/2	96 —	94 —	98 —	73 1/2	95 1/4	51 1/2	30 —	32 —	26 1/2	28 —	68 1/4	70 1/2	52 1/2	95 1/2	87 1/2	95 —	100 —	109 1/2
Z 100 Braſſes of Milan	58 1/2	45 1/2	78 —	77 —	93 1/2	87 1/2	85 1/2	89 1/4	67 —	87 1/2	46 1/2	27 1/2	29 1/4	23 1/4	25 1/4	62 1/2	63 1/2	47 1/2	78 —	79 1/2	82 1/2	91 —	100 —

N. B. By means of this table, the reader may pleaſe to obſerve, that 100 ells of *Paris*, and *England*, make 175 1/4 of *Holland*; and in like manner you will find how the meaſures of other places in the table correſpond with each other. By the common rule of three or proportion, you will eaſily make your computations for any quanti required. But there are more conciſe rules, which are practiſed by the moſt expert merchants.—See the *Examples*.

TABLE I.

To be placed after p. 290.

A TABLE repreſenting the conformity which the *Weights* of the principal *Trading Cities* of EUROPE, have with each other, taken from that of Mynheer *Samuel Richard*, late of *Amſterdam*, publiſhed in the year 1732, and quoted in 1747, as the moſt Authentic of its kind, by the Sieur *Jean Larue*, merchant of *Lyons*, in his treatiſe dedicated to the Count *de Maurepas*; with the difference only of tranſpoſing one of the columns, in order to place *England* or *London* in the front, as Mynheer *Richard* has done *Holland* and *Amſterdam* for the *United Provinces*, and the Sieur *Larue*, *Paris*, for the uſe of the *French* nation in particular.

As the weight of Amſterdam, Paris, Bourdeaux, Beſancon, and ſeveral other places, have but a very trifling difference, they are comprehended under thoſe of Amſterdam, as thoſe of Nuremberg are under Frankfort, and others in the ſame manner.		A Of Engl. Scotl. and Ireland.	B Of Amſterdam, Paris, &c.	C Of Antwerp or Brabant.	D Of Rouen the viſcounty weight	E Of Lyons, the city weight.	F Of Rochelle.	G Of Toulouſe, & Upper Languedoc.	H Of Marſeilles & Provence.	I Of Geneva.	K Of Hamburg.	L Of Frankfort, &c.	M Of Leipſic, &c.	N Of Genoa.	O Of Leghorn.	P Of Milan.	Q Of Venice.	R Of Naples.	S Of Seville, Cadiz, &c.	T Of Portugal	V Of Liege.
A	100lb of England, Scotland and Ire. London	100 —	91 8	96 8	88 —	106 —	90 9	107 11	113 —	81 7	93 5	89 7	96 1	137 4	132 11	153 11	152 —	154 10	97 —	104 13	96 5
B	100lb of Amſterdam, Paris, &c.	109 8	100 —	105 8	96 4	116 —	99 —	118 —	123 8	89 —	102 —	98 —	105 —	150 —	145 —	168 —	166 —	169 —	106 —	114 8	105 4
C	100lb of Antwerp, or Brabant	103 12	94 12	100 —	91 4	110 —	93 13	111 12	117 —	84 5	96 10	92 13	99 8	142 2	137 6	159 3	157 ½	160 2	108 —	108 8	99 11
D	100lb of Rouen, the viſcounty	113 14	104 —	109 12	100 —	120 8	102 15	122 11	128 8	92 9	106 —	102 —	109 4	156 —	150 13	174 11	172 ½	175 12	110 4	119 —	109 7
E	100lb of Lyons, the city	94 3	86 —	90 12	82 12	100 —	85 2	101 8	106 4	76 8	87 12	84 4	90 5	129 —	124 11	144 8	142 ½	145 6	91 3	98 8	90 8
F	100lb of Rochelle	110 9	101 —	106 8	97 3	117 —	100 —	119 3	124 12	89 14	103 —	99 —	106 —	151 8	146 7	169 11	167 10	170 11	107 —	115 10	106 5
G	100lb of Toulouſe, and upper Languedoc	92 6	84 12	89 6	81 8	98 5	83 15	100 —	105 4	75 7	86 7	83 —	89 8	127 2	122 14	142 6	140 —	143 4	89 13	97 —	89 3
H	100lb of Marſeilles and Provence	88 11	81 —	85 8	78 —	94 —	80 3	95 9	100 —	72 —	82 10	79 6	85 8	121 8	117 7	136 1	134 8	136 14	85 13	92 12	85 4
I	100lb of Geneva	123 —	112 6	118 8	108 —	130 5	111 6	132 9	128 4	100 —	114 10	110 2	118 —	168 9	163 —	188 13	186 8	189 14	119 2	128 8	118 4
K	100lb of Hamburg	107 5	98 —	103 6	94 4	113 10	97 —	115 10	121 —	87 4	100 —	89 11	102 15	147 —	142 2	164 10	162 11	165 10	103 13	112 4	103 2
L	100lb of Frankfort	111 11	102 —	107 8	98 3	118 5	101 —	120 6	126 —	90 12	104 —	100 —	107 1	153 —	147 14	171 6	169 5	172 6	108 2	116 13	107 6
M	100lb of Leipſic	104 5	95 4	100 —	91 12	110 8	94 4	112 6	117 12	84 12	98 2	93 5	100 —	142 13	138 1	160 —	158 2	161 —	101 —	109 —	100 4
N	100lb of Genoa	73 —	66 ½	70 5	64 —	77 5	66 —	78 10	82 5	59 5	68 —	65 5	70 —	100 —	96 11	112 —	110 11	112 11	70 11	76 5	70 6
O	100lb of Leghorn	75 8	69 —	72 12	66 6	80 —	68 5	81 6	85 4	61 6	70 6	67 10	72 8	103 8	100 —	119 —	114 8	116 9	73 —	79 —	72 10
P	100lb of Milan	65 3	59 8	62 12	57 4	69 —	58 14	70 3	73 8	53 —	60 1	58 5	62 8	89 4	86 4	100 —	98 12	100 8	63 —	68 2	62 10
Q	100lb of Venice	65 [illegible]	60 —	63 6	57 12	69 10	59 6	70 13	74 2	53 6	61 3	58 13	63 —	90 —	87 —	100 13	100 —	101 6	63 9	68 11	63 2
R	100lb of Naples	64 [illegible]	59 —	62 4	57 —	68 7	58 6	69 10	72 14	52 8	60 2	57 13	62 —	88 8	85 8	99 2	98 —	100 —	62 8	67 9	62 —
S	100lb of Seville, Cadiz, &c.	103 7	94 8	99 12	91 —	109 10	93 9	111 8	116 11	84 2	96 6	92 10	99 4	141 12	137 —	158 12	156 14	159 12	100 —	108 3	99 14
T	100lb of Portugal	95 4	87 8	92 —	84 4	101 8	86 10	103 4	108 —	77 14	89 4	85 12	91 13	131 14	126 13	147 —	145 4	148 —	92 12	100 —	92 —
V	100lb of Liege	104 —	95 —	100 3	91 7	110 3	94 —	112 —	117 5	84 8	96 14	93 —	99 12	142 8	137 12	159 9	157 11	160 10	100 9	108 12	100 —

Make

N. B. Such is the uſe of this Table, that by means hereof, may be eaſily diſcerned, at one view, the conformity which the weights of one place therein exhibited, have with thoſe of another; for example, if you would know how many pounds 100lb weight Engliſh make at Amſterdam, look for England in the firſt column, and from thence paſs your eye along the line till you come to the column under the title of Amſterdam at the top, and you will find that 109lb 8 ounces, (reckoning 16 ounces to the pound) are equal to 100lb Engliſh; and in like manner you may find the agreement between any other weight of theſe places ſpecified in the Table.

According to which their coins may be eſtimated as follows:

	£	s.	d.
A denrai	0	0	$0\frac{9}{12}$
A ſoldi or 12 denari	0	0	$0\frac{9}{60}$
A chevalet or 4 ſoldi	0	0	$1\frac{1}{2}$
A teſtoon or 30 ſoldi	0	1	$1\frac{1}{2}$
A genouini or 6 teſtoons	0	6	9
A piſtole	0	15	0
A Spaniſh piſtole	0	17	11

The exchange runs between 45 and 50*d.*

Examples of exchange.

Exam. 1. In 784 pez. 19*s.* 6*d.* lire money. how much money of exchange?

p.	*s.*	*d.*	
5)784	19	6	lire money.
156	19	$10\frac{4}{5}$	exchange money. Anſwer.

Exam. 2. Reduce 156 pez. 19*s.* $10\frac{4}{5}d.$ exchange money, to lires?

156	19	$10\frac{4}{5}$	
		5	
784	19	6	lire money. Anſwer.

Exam. 3. London is indebted to Genoa in 1710*l.* 16*s.* 4*d.* for how many pezzoes may Genoa value on London, the exchange at $47\frac{1}{2}d.$

d. $\frac{1}{2}$ p. pez. *l.* *s.* *d.* $\frac{1}{2}$ p.

$47\frac{1}{2}=95 : 1 :: 1710\ 16\ 4=821192$

s. *d.*

8644 2 6 Anſwer.

Exam. 4. Genoa is indebted to London in 8644 pez. 2*s.* 6*d.* for how much Sterling may London value on Genoa, the exchange at $47\frac{1}{2}$ per pezzoe?

6)	8644	2	6	
8)	1440	13	9	for 40*d.*
2)	180	1	$8\frac{1}{2}$	for 5
	90	0	$10\frac{1}{2}$	for $2\frac{1}{2}$
	1710	16	4	Anſwer.

Exam. 5. London draws on Genoa for 1710*l.* 16*s.* 4*d.* Sterling; how much lire money will pay the draught, exchange at 48*d.* per piaſtre?

1710	16	4	
			5 times 4*s.* in a pound Sterling.
Pezzoes 8554	1	8	of exchange.
			5 lires in a pezzoe.
42770	8	4	lire money. Anſwer.

Exam. 6. Genoa is indebted to London in 42770 pez. 8*s.* 4*d.* lire money, how much Sterling will this amount to, the exchange at 4*s.* per pezzoe?

5)	42770	8	4
5)	8554	1	8 pezzoes of exchange.
£	1710	16	4 Sterling, at 4*s.* exchange.

Exchange with Leghorn.

In Leghorn accounts are kept in piastres, soldi, and denari, divided as at Genoa. Some likewise keep their accounts in liras or lires, divided as the piastre; but this money is only $\frac{1}{6}$ of the money of the exchange.

The par with London is 4*s.* 4*d.* but the course runs from 45 to 50*d.* only.

The coins of Leghorn may be estimated as follows:

A denari		£0	0	$0\frac{13}{360}$
A quatrini	4 denari	0	0	$0\frac{13}{90}$
A soldi	3 quatrini	0	0	$0\frac{13}{30}$
A caraca or grain	5 quatrini	0	0	$0\frac{13}{18}$
A julio or pulo	8 grains	0	0	$5\frac{7}{9}$
A piastre of exchange		0	4	4
A ducat of 150 soldi		0	5	5
A pistole of 21 lires		0	15	6

Examples of Exchange.

Exam. 1. London draws on Leghorn for 465*l.* 19*s.* 6*d.* Sterling; what must be paid at Leghorn, the exchange at 46*d.* per piastre?

```
46 : 1 :: 465 19 6
            20
          ----
          9319
             6
        -----
   23) 55917
        -----
Piastres 2431  3  5¾ Answer.
```

Exam. 2. Leghorn draws on London for 2431 piast. 3*s.* 5¾*d.* what will pay the bill at London, exchange at 46*d.* per piastre?

```
6) 2431  3  5¾
   ----------
8)  405  3  11   for 40d.
5)   50 12  11⅞  for 5
     10  2  6¾   for 1
   ----------
    465 19  6    Answer.
```

Exam. 3. London is indebted to Leghorn in 6535 piast. 9*s.* 6*d.* lire money; what Sterling stands an equivalent in the London merchants books, the exchange being at 50*d.* per piaster?

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6) 6535  9  6
   ----------
6) 1089  4  11   money of exchange.
4)  181 10  9⅚   at 40d.
     45  7  8½   at 10
   ----------
    226 18  6¼   at 50 Answer.
```

By estimating the fractions sometimes above their value, and at other times below the value, as seems most convenient, perplexing denominators are avoided, and the answer found with sufficient exactitude.

Exchange with Venice.

The bank of Venice, or banco del giro, is a public depository for the reception of the merchants and traders money, established by an edict of the republic,

republic, enacting that the payment of merchandizes by wholesale, and bills of exchange, is to be made in bank; and that all debtors and creditors shall be oblidged, the one to carry their money to the bank, and the other to receive their payment in bank, by transfers from the one account to the other. But to remedy the inconvenience that may arise for want of ready money to satisfy the demands of strangers, or supply the necessities of a retail-trade, a ready-money bank account hath been opened, for effective payments, which instead of diminishing the funds of the bank, hath been found by experience, greatly to have increased them.——The funds of this bank are fixed to 5,000,000 of ducats, for the administration of which the people is guarantee.——The accounts of the bank are kept in livres, sols, and deniers gros; the livre is equal to 10 ducats bank, or 240 gros, the ducat being equal to 24 gros.

Money of exchange is always understood to be that of ducats in bank, which is imaginary, 100 whereof make 120 ducats current money; so that the difference betwixt bank and current money is an agio of 20 per cent. tho' the brokers have invented another agio to be added, which is more or lese according to bargain.

The par of a ducat banco is 4*s*. 4*d*. Sterling, and the course between 45 and 50*d*.

The Venetian coins are as follows:

A picoli	0	0	$0\frac{1}{121}$
A soldi, or 12 picoli,	0	0	$0\frac{60}{121}$
A Jule, or 18 soldi	0	0	$5\frac{11}{121}$
A testoon or 3 jules	0	1	$5\frac{16}{121}$
A ducat current, or 124 soldi	0	3	4
A chequin, or 17 lires	0	9	2

Live money is divided as the British pound, and 1 ducat banco is worth $7\frac{4}{5}$ lires.

Examples of exchange.

Exam. 1. London draws on Venice for £541 18*s*. Sterling; how much must be paid at Venice, exchange at 45 $\frac{1}{4}$*d*. per ducat banco?

541 18
20
10838
12
due. *l*. *d*.
45.625) 130056.000 (2850 10 $10\frac{4}{5}$ Answer.
388060
230600
24750
20
495000
38750
12
465000
8750

Exam

Exam. 2. Venice draws on London for 2850 duc. 10 sol. $10\frac{14}{17}$ den. banco, exchange at $45\frac{1}{8}$. per ducat; how much Sterling will pay the draught.

6)	2850	10	$10\frac{14}{17}$		
8)	475	1	$9\frac{3}{17}$	at	40*d.*
8)	59	7	9	at	5
	7	8	$5\frac{1}{17}$	at	$\frac{1}{8}$
£	541	18	0	at	$45\frac{1}{8}$ Answer.

Exam. 3. Venice is indebted to London in 4789 duc. 19*s.* 3*d.* current money; how much Sterling may London draw for, agio at 20 per cent. when the exchange is at 4*s.* 1*d.* per ducat banco?

6 : 5 :: 4789 19 3 current money.

5

6)	23949	16	3		
10)	3991	12	$8\frac{1}{2}$	banc. money.	
2)	399	3	$3\frac{1}{2}$	at	2
	199	11	$7\frac{1}{2}$	at	1
12)	199	11	$7\frac{1}{2}$	at	1
	16	12	$7\frac{1}{2}$	at	1
£	814	19	$2\frac{1}{2}$	at	4 1

The first two terms abridged by cancelling the cyphers, and reducing the remaining Figures to their lowest terms.

The foregoing are the remarkable places of exchange in Europe with which Britain has occasion to negotiate, as all the other places with which we may have commerce, receive and make payments by the medium of Amsterdam, Hamburg or Venice; and if the examples of converting the money of one country into that of another hath been properly attended to it may reasonably be presumed, when the course of exchange is known, that there will be very little difficulty in reducing Sterling to its equivalent value in the money of account in any other country, and the contrary.

OBSERVATION.

When Britain exchanges on the piece of foreign money as the French crown, Venetian ducat, &c. Britain ought to remit when the exchange is low, and draw when it is high, to negotiate with advantage. The reason will be obvious: for 100*l.* will go further in purchasing ducats, crowns, milreas, &c. when the course of exchange is at 40*d.* than when it is at 50*d.* and 100 crowns will go further in paying a debt due by France to London when the exchange is at 32*d.* than when it is only at par.

EXAMPLES.

Exam. 1. London is indebted to France in 1000 crowns, for payment of which one bill of 500 crowns is purchased at $31\frac{1}{2}$*d.* and another at 30*d.* for the remaining 500; how much Sterling was paid for the bills, and what difference per cent, on the purchase

Cr. *d.* *d.* *d.*

First, 500 exch. at $31\frac{1}{2}$ 2dly, 30 : 1.5 :: 100

1.5

8)	500				30) 150.0
20)	62	10		at 30*d.*	
	3	2	6	at $1\frac{1}{2}$*d.*	5 per Cent. diff.
	65	12	6	at $31\frac{1}{2}$*d.*	
	62	10	0	at 30*d.*	
£	128	2	6	was paid Sterling.	

Exam

Exam. 2. When the exchange was at 5*s*. London remitted to Portugal 500*l*. Sterling, but when the exchange roſe to 5*s*. 6*d*. London drew to be reimburſed of this remittance; for how much Sterling was the bill ſold?

Sixpences. £. Sixpences.
10 : 500 :: 11
11

10) 5500

£550 Anſwer.

Or 500 × 4 = 2000 mil. at 5*s*.
11

40) 22000

£550 Sterling.

Exam. 3. When the exchange was at 31*d*. Britain remitted to France 1000 crowns, but when the exchange roſe to 32*d*. Britain drew for the ſame number of crowns; what was paid for the remittance, and how much was received for the draught?

1000 crowns at 31*d*.

125 at 30*d*.
4 3 4 at 1*d*.

£ 129 3 4 paid at 31*d*.
4 3 4 at 1*d*.

133 6 8 recd. at 32*d*.

Note In exchanging with other places of Europe not mentioned, we uſe the medium of Amſterdam and Hamburg, which hath rendered Amſterdam deſpotic in the article of exchanges.

Compariſon of Weights and Measures.

AS it is of the utmoſt importance for the extenſive trader, not only to be acquainted with the weights and Meaſures of the different countries with which he may have occaſion to deal, but with their relation one to another; I ſhall now inſert two tables, repreſenting the conformity which the weights and Meaſures of the moſt noted trading places of Europe have with one another, diſcoverable by inſpection, to which are prefixed a few examples of their compariſon.

Examples of the Compariſon of weights and meaſures.

Exam. 1. If 7 aunes of Paris make 9 yards of London, 36 yards of London 49 aunes of Holland, 7 aunes of Holland 9 braces of Milan, 3 brace of Milan 2 vares of Arragon, 5 vares of Arragon 2 canes Montpellier, 9 canes of Montpellier 10 canes of Thouloufe, and 4 canes of Thouloufe 9 aunes of Troyes in Champaigne; how many aunes of Troyes will meaſure 100 aunes of Paris?

Antecedent

Antecedent		Conſequents.
7 aunes of Paris	=	9 yards of London
36 yards of Holland	=	49 aunes of Holland
7 aunes of London	=	9 braces of Milan
3 braces of Milan	=	2 vares of Arragon
5 vares of Arragon	=	2 canes Montpelleir
9 canes Montpelleir	=	10 canes of Thouloufe
4 canes of Thouloufe	=	9 aunes of Troyes;
How many aunes of Troyes	=	100 aunes of Paris?

Both ſides of the equation being abridged, the operation will ſtand.

$$\frac{3+100}{2} = 150 \text{ aunes of Troyes. Anſwer.}$$

Exam. 2. Suppoſe you owe 100 anees of wheat at Lyons, and would know what quantity you would purchaſe at Macon to replace them, and have no other means of knowledge but the following, viz.

3 anees of Lyons	=	4 ſetiers of Paris
1 ſetier of Paris	=	2 buſhels of Bourdeaux
36 buſhels of Bourdeaux	=	27 muds of Amſterdam
27 muds of Amſterdam	=	46 fanegas of Cadiz
230 fanegas of Cadiz	=	57 anees of Macon
How many of Macon	=	100 of Lyons?

Both ſides of the equation being abridged, we will have

$$\frac{46+2+100}{115} = 80 \text{ anees of Macon to replace 100 at Lyons.}$$

Exam. 3. Suppoſe 100lb. of Amſterdam weigh 100lb. of Paris; 100lb. of Paris, 150 of Genoa; 100lb. of Genoa, 70lb of Leipſic, 100lb of Leipſic, 160 in Milan; how many lb. of Milan will 548lb. of Amſterdam weight?

The terms in this example being equated and abridged, it will be

$$\frac{3\times2\times7\times528}{5\times5} = 920\tfrac{16}{25} \text{ of Milan} = 548\text{lb. of Amſterdam.}$$

Exam. 4. Suppoſe a merchant of Hamburg, not knowing the proportion between the ell of that place and yard of London, and having orders to procure 81 yards of cloth, of which 7 ells of Hamburg muſt be had for 3*l.* Sterling; how ſhall he diſcover how many pound Sterling the 81 yards will amount to, only by knowing that 7 ells of France make 9 yards of London and 7 ells of Holland make 4 ells of France and that 1 ell of Holland makes 1 $\frac{1}{7}$ of Hamburg?

Note, ſince $1 = 1\frac{1}{5}$, conſequently $5 = 6$, which diſpatches the fraction

9 yards of London	=	7 ells of France
4 ells France	=	7 ells of Holland
5 ditto of Holland	=	6 ditto of Hamburg
7 ditto of Hamburg	=	3*l.* Sterling
How much Sterling for	=	81 yards?

Both ſides of the equation being abridged, it will be

$$\frac{9\times7\times3\times3}{} = £56\ 14s. \text{ Anſwer.}$$

FINIS.